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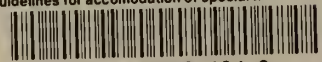
GUIDELINES FOR ACCOMMODATION OF SPECIAL NEEDS LEARNERS IN VOCATIONAL PROGRAMS



Department of Home Economics
Montana State University and
Montana State Office of Public Instruction
Helena, Montana 1983

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GUIDELINES FOR ACCOMMODATION
OF SPECIAL NEEDS STUDENTS
IN VOCATIONAL PROGRAMS

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Helena, Montana

1983

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Susan Workman, Ed. D.
Susan Sager, M.S., 1983

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INTRODUCTION

The guidelines which are presented in this manual grew from a needs assessment which was conducted in the Fall of 1982. Vocational home economics teachers across the state of Montana indicated both their current levels of knowledge regarding mainstreaming disadvantaged and handicapped learners into the regular classrooms and the areas which caused them the greatest concern. These areas are reflected in the sections of this manual.

The material presented here is in no way comprehensive. It is intended as a starting point from which teachers can develop strategies and alternatives that will enable them to deal more effectively with special needs learners in their particular classroom. Additionally, it is hoped that the resource section will provide some direction to teachers in search of additional information, curriculum materials and resources for special needs learners in a mainstreamed setting.

Since vocational teachers are charged with the responsibility of developing both functional and vocational skills in students placed in their classrooms, it is critical to provide them with the necessary tools for reaching a broad cross section of students. It is for this purpose that the following materials are presented.

CHAPTER I

The first part of the book is devoted to a general introduction to the subject of the history of the English language. It begins with a definition of the term 'English' and a discussion of the various factors which have influenced its development. The author then proceeds to a survey of the principal stages in the history of the language, from its earliest forms to the present day. This part of the book is intended to provide the reader with a general knowledge of the subject and to prepare him for the more detailed study which follows.

The second part of the book is devoted to a study of the grammar of the English language. It begins with a discussion of the parts of speech and their functions in the sentence. The author then proceeds to a study of the various grammatical constructions which are used in the English language, such as the infinitive, the participle, the gerund, and the noun clause. This part of the book is intended to provide the reader with a detailed knowledge of the grammar of the English language and to enable him to understand the structure of the sentences which he reads.

The third part of the book is devoted to a study of the vocabulary of the English language. It begins with a discussion of the various sources from which the English vocabulary has been derived, such as Old English, French, Latin, and Greek. The author then proceeds to a study of the various processes by which new words are created, such as derivation, coinage, and borrowing. This part of the book is intended to provide the reader with a detailed knowledge of the vocabulary of the English language and to enable him to understand the origin and meaning of the words which he reads.

SECTION I

GENERAL INFORMATION

ON

SPECIAL NEEDS LEARNERS

GENERAL INFORMATION ON SPECIAL NEEDS*

All handicapped students regardless of their particular handicapping condition are likely to experience some similar special needs in the vocational home economics classroom.

Need: Socialization Skills

Intervention Strategies:

Provide plenty of opportunity to practice social skills, reinforce appropriate skills used, encourage handicapped students to belong to FHA or other youth groups since they often will not have the initiative to join without encouragement.

Need: Positive Self-Concept

Intervention Strategies:

Build success into the vocational program by breaking activities into small segments, sequencing segments and providing frequent positive reinforcement.

Need: Active Participation in All Daily Living Activities

Intervention Strategies:

Since the student's handicap may make routine activities difficult or time consuming, parents may have discouraged their use

*adapted from A Guide to Mainstreaming in Home Economics.
Bureau of Vocational, Technical and Adult Education: West
Virginia State Department of Education, 1981.

of kitchen or laundry facilities at home or trips to the grocery store, etc. Therefore, allow extra opportunity for the student to explore and use all laboratory facilities and field trips available.

Need: Development of Independence

Intervention Strategies:

Include appropriate level resource management, food planning and preparation, clothing selection, laundry techniques and home care in the Individualized Educational Plan for each student. If not met in the regular home economics classroom, the student should be assured of receiving such training through other sources.

Need: Employability and Occupational Skills Development

Intervention Strategies:

Failure of handicapped persons on the job is very often due to factors other than ability to perform job skills. In addition to teaching job skills, encourage and reinforce time management practices, promptness, decision-making and organizational skills.

Need: Making Needs Known

Intervention Strategies:

Students need to become comfortable with making their needs known to teachers, employers, classmates and co-workers. Encourage students to make needs known, supplying an example when

needed (e.g. "Mary, you need to remind your lab partners to look directly at you when they speak,") rather than the teacher reminding the lab partners.

DISADVANTAGED

"Vocationally disadvantaged" includes all persons who have academic handicaps and who require special services and assistance to enable them to succeed in vocational education programs.

"Academic disadvantage" means that a person:

- (1) lacks reading and writing skills;
- (2) lacks mathematical skills; or
- (3) performs below grade level.

"Economic disadvantage" means:

- (1) Family income is at or below national poverty level;
- (2) Participant, or parents or guardian of the participant is unemployed.
- (3) Participant or parent of participant, is recipient of public assistance.
- (4) Participant is institutionalized or under State guardianship.

(P.L. 94-482, Vocational Education Amendments of 1976)

Educational Implications:

Students with reading/writing and computational deficiencies will not have basic skills needed to complete academic-type assignments. Limited English-speaking and comprehension ability will limit learning. Directions as well as lessons may be misunderstood.

Intervention Strategies:

- Students are entitled to remedial services under provisions of P.L. 94-482.
- Refer to "Poor Reader" intervention strategies
- Refer to "Language Impaired" intervention strategies
- Vocabulary instruction should be a part of each lesson
- Provide hands-on experience as much as possible
- When a student fails to follow a direction, do not assume that it is because he/she has chosen not to follow it. He/she may not have understood the direction and may be reluctant to express his/her lack of understanding. Repeat the direction using alternate wording and ask if student has questions.

Educational Implication:

Although it is difficult to pinpoint the exact effects of poverty on a student's probable success in a vocational program, an apparent lack of motivation may be observed.

Intervention Strategies:

Approach new topics through use of skills the student already uses. For instance, you can teach principles of line and color using beadwork or quilting according to a student's interest. The student could design a beadwork project or quilt to demonstrate knowledge of design principles without actually doing the handwork involved. For the student who has available material scraps or beads, this may have more relevance than designing an ideal bedroom or other typical design projects.

- Provide meaningful nutrition instruction (low-cost using ethnic foods)
- Community service projects can be great equalizers for classes where financial discrepancies may cause embarrassment to some students.
- An entire class could make smocks or aprons for a local rest home when you are aware that some students cannot afford fabric for personal garments. County commissioners have been known to fund such projects.
- Decorating classes can re-do community meeting rooms or rooms of a group shelter or rest home.
- Involve members of ethnic minorities on advisory councils and planning boards.
- Inform students of available community services since they may have problems which will cause them to consider dropping out of school.
- Introduce students to members of their ethnic group employed in various home economics occupations.

POOR READERS

Although poor reading ability is not a handicapping condition per se, it is a common problem for the majority of handicapped or disadvantaged students. Ideally all vocational instruction will be presented in a variety of modes thus lessening the impact of poor reading skills. For example, for very poor readers allow the use of taped texts and lectures. Techniques suggested here can work well to enhance the reading level of any poor reader whether otherwise handicapped or not.

Reading Characteristic: Slow reader

Educational Implications:

Tests and assignments may not be completed and students may lose interest in assignment because reading is laborious.

Intervention Strategies:

- Teacher should provide structure for reading.
 - A. Teach students how to use book parts (index, table of contents, tables) and reference books.
 - B. Preview reading to decide which vocabulary needs to be defined and which should be pointed out.
 - C. Provide outline or study sheet to give direction to reading. Vary the format so that over time students experience looking both for detail and for main idea.
 - D. Before assigning reading, highlight important information (chapter headings, etc.,)
- For very poor readers, highlight the text. (Can use color codes, e.g. pink for main ideas, green for vocabulary, yellow for definition.)
- De-emphasize timed tests
- Teach skimming

Reading Characteristics: Poor comprehension

Educational Implications:

Students may do poorly on tests and projects because they cannot read directions or have not understood what they have read.

Intervention Strategies:

- Obtain information from resource teacher regarding students' reading levels.
- Provide experience basis for learning - labs, field trips, visual aides (e.g. actual food label when reading about product content information).
- Develop concepts and vocabulary through discussion, models, pictures, demonstrations.
- Stimulate interest by relating assignment to the total unit and to the student's background.
- A supplementary activity for reading instruction can be a student dictionary which includes pictures or diagrams. For some learners in some units, appropriate additions to the student's dictionary may be more relevant than highly complex reading assignments for regular learners. The student dictionary can be made in the form of notecards with word on front and definition on back allowing for flash-card type review.
- Provide alternate written materials at the reading level of the student whenever feasible.
- Since poor readers have often not developed good comprehension skills that allow them to take good notes, provide some form of outline for lecture note-taking.

EDUCABLE MENTALLY RETARDED

"Mentally retarded" means significantly subaverage general intellectual functioning existing concurrently with deficits in adaptive behavior and manifested during the developmental period, which adversely affects a child's educational performance. (Montana Laws and Rules, 1982)

Potentials*

Academic skills - can obtain minimum educability in school subjects.

Social skills - can adjust to function independently or semi-independently in community.

Occupational skills - can attain adequate level of job skills for partial or total self-suport.

General Characteristic:

Students have difficulty with abstractions and generalizations (e.g. generalizations: Because a student can set one kind of timer, do not assume he can set another kind without specific instruction, e.g. abstraction: Students may learn to use the sewing machine easier than learning to name its parts).

Intervention Strategies:

- Knowledge of simple tasks and background skills cannot be taken for granted. Pre-test and check progress toward goal frequently.
- Teach skills, routines and roles needed for self-main-

tenance. (The rule of thumb used by Reach, Inc. to teach living skills to their adult clients is "if it won't be used by the student within one year, teach something more relevant instead").

- Teach in as many sensory modes as possible.
- Tape record recipe directions and allow student to play back step-by-step while reading the recipe.
- Have the photography class photograph steps in the recipe to provide a visual example to accompany the tape. The University of Wisconsin has a commercially prepared example of how this works using a cheesecake recipe.**

General Characteristic: Poor academic skills

Intervention Strategies:

- Refer to strategies for poor readers.
- Use materials adjusted to student level. Cooperative extension service and the 4-H program have a variety of materials written at a low reading level. Training personnel or houseparents at your local group home may be good resources.
- If the student cannot compute fractions, consider a set of measuring utensils that includes $\frac{2}{3}$, $\frac{3}{4}$, etc.

**The CAP Approach to Modifying Vocational Programs for Handicapped Students, Vol.4 with an example in food preparation. Wisconsin Vocational Studies Center. University of Wisconsin-Madison, 1979.

- Use cookbooks suited to student level - e.g., picture recipes for non-readers; color, measure-coded if available, where needed; simplified language recipes for poor readers.

General Characteristic: Lags in physical coordination

Intervention Strategies:

- Allow use of most appropriate equipment (ie. electric mixer or whisk rather than egg beater).
- Allow plenty of time to practice skills to increase speed and accuracy or dexterity. Practice in as many situations as possible.

General Characteristic: Confronted with high levels of frustration

Intervention Strategies:

- Pace assignments according to ability level by limiting the amount of work given at one time. Give instructions step by step in simple words.
- Allow extra time if possible (e.g. have another student or aide set out needed utensils before lab starts).
- To ease the demand on the teacher's time, develop a self-checklist according to a time-plan for the student to check and teacher to initial (this helps the student develop independence also). A peer tutor could also be used to initial the student's checklist.
- Taped instructions can be stopped or repeated when needed.
- When instructions are written out line-by-line rather than

in narrative form (as in recipes or pattern sheets) they can be checked off as completed.

- Give frequent praise and encouragement.

General characteristic: Poor interpersonal skills and inappropriate behaviors that are likely to influence relationships with peers and job performance.

Intervention Strategies:

- Teachers and carefully selected peer tutors (may be advanced home economics students tutoring for credit) can serve as role models.
- Reinforce and verbally help student to generalize appropriate behaviors.
- Encourage participation in extra-curricular activities, especially FHA.
- Encourage cooperative assignments in the classroom (small group, pair or team activities where any contribution is rewarded).

General Characteristic: Poor self-concept

Intervention Strategies:

- Use criteria-based evaluation methods rather than norm referenced (e.g. student completed 4 of 5 goals set rather than his test average was 65%).
- Make use of student-completed checklists to help student feel personal accomplishment along the way toward end goal.
- Give frequent praise and positive reinforcement.

LEARNING DISABLED

"Specific learning disability" means a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written, which may manifest itself in an imperfect ability to listen, think, speak, read, write, spell, or do mathematical calculations. The term includes, but is not limited to, such conditions as perceptual handicaps, brain injury, minimal brain dysfunction, dyslexia, and developmental aphasia. The term does not include children who have learning problems which are primarily the result of visual, hearing, or motor handicaps; mental retardation; or environmental, cultural, or economic disadvantages. (Montana Laws and Rules, 1982)

Typical Characteristics:

Behavior

Every learning disability varies in the behaviors that are typical. No one student will have all these behaviors. Each student will demonstrate a combination of behaviors consistent with his/her particular disability. Some common behaviors include:

- hyperactive, impulsivitive, talks out of turn
- distractible- short attention span, unable to stick with task at hand
- emotional problems are common; may use inappropriate or inconsistent display of emotion (laughs one minute, cries the next), high-strung, nervous, poor self-concept

- cannot shift easily from one task to next
- ~~hypo-active~~ prefers not to actively participate

Perception- how sensory input is handled

Students will almost certainly have a preferred mode of learning since either visual or auditory channels will be inadequate.

Some common visual perception problems include:

- may have difficulty in copying forms or symbols
- may recognize letters alone but not in context
- may not know left to right progression
- may be unable to find location on page

Some common auditory perception problems are:

- may be unable to sound out a word although hearing is normal
- may not remember sequence of sounds or be able to associate letters with sounds
- may have difficulty with sequencing verbal commands or following verbal directions
- may be better at visual tasks than auditory

Motor Development

- balance may be poor; overall awkwardness or clumsiness
- may lack preference of hand usage (uses either hand to write, cut, sew, etc.

- fine motor coordination
 - grasp may be either too weak or too strong
 - often holds utensils in awkward position

Language

- often will use poor sentence structure and grammar
- may be unable to verbalize or comprehend certain concepts such as direction or time

Educational Implications:

Significant discrepancy between child's potential to succeed and his/her achievement

Intervention Strategy:

Student can learn but not through typical channels.

- Locate and use student's strongest mode. (See Learning Style Questionnaire pg. 21).

If a student's strongest mode is visual:

- Be sure that he/she gets all directions in written form or tape oral directions so they can be referred to as needed.
- Refer to the intervention strategies for poor readers.
- Since the student may have difficulty organizing oral information in lectures allow notetaking by another student (carbon paper works fine) or provide an outline for the student to follow.

If a student's preferred mode is auditory:

- Have textbooks taped or allow opportunity for oral reading.
(learning disabled students may be eligible for talking books free of charge from the State Library).
- Provide organizational aides such as study guides, time lines, etc.

Educational Implication:

The student may do poorly on written tests due to his disability.

Intervention Strategy:

Allow alternate means of response to tests. Student may answer orally or tape answers. If a separate score sheet is used instead of recording answers on the instrument (ie. mark sense form), allow the student to mark right on the instrument or have proctor mark the answer sheet for him/her.

Educational Implication:

Difficultly with abstractions and generalizations.

Intervention Strategies:

- Provide hands-on experience wherever possible and use lots of models
- Provide structure for abstractions.

Educational Implication:

Inadequate basic skills

Intervention Strategies:

- Resource room should be used to provide remediation of basic skills.
- Carefully analyze lesson plans to see which related skills are necessary (e.g. need to perform quickly in the classroom).
- Assist students in planning labs according to a time line.

Educational Implication:

Limited concentration

Intervention Strategies:

Remove as many distractions as possible.

- Background music may help for some but may further distract others so experiment to find what works.
- Place student in room and in the size of group which best suits his/her learning style.
- Give assignments in incremental steps and encourage students to use self-checklists for task completions.

Educational Implications:

Social and personal problems due to failure to correctly perceive other's signals or to generalize.

Intervention Strategies:

- Avoid nagging and confrontations.
- Speak as briefly and as simply as possible.
- Compliment appropriate behaviors and help the student to generalize.

- Recognize spirals of excitability and rechannel energy by changing activity.
- Use calming techniques- physical proximity, distraction, quieting techniques.
- During outburst ignore, humor or walk away. After outburst is over label and teach student to recognize (self-awareness).

FIGURE 1

LEARNING STYLE QUESTIONNAIRE

1. Do you prefer to work alone or in a group?
2. Do you prefer to be assigned to a group, or choose your own?
3. Do you prefer a table or individual desk?
4. Do you learn best when the environment is quiet or contains background noise (music, etc.)?
5. Do you remember hands-on experiences, demonstrations or verbal material better?
6. Do visual aids (charts, overheads, blackboard) help you remember?
7. Do you understand material best when you read it silently, orally, or when you hear it read?
8. How do you prefer to present information: orally, in writing, through creative media (poetry, art, skits, etc.)?
9. Can you pace yourself or do you work best with deadlines?
10. On which kind of tests do you perform well (essay, fill-in, multiple choice lab, etc.)?

ORTHOPEDIC AND OTHER HEALTH IMPAIRED

"Orthopedically impaired" means a severe orthopedic impairment which adversely affects a child's educational performance. The term includes, but is not limited to, impairment caused by congenital anomaly (e.g., clubfoot or absence of some member), impairments caused by disease (e.g., poliomyelitis, bone tuberculosis), and impairments from other causes (e.g., fractures or burns which cause contractures, amputation, cerebral palsy).

"Other health impaired" means limited strength, vitality, or alertness due to chronic or acute health problems such as a heart condition, tuberculosis, rheumatic fever, nephritis, asthma, sickle-cell anemia, hemophilia, epilepsy, lead poisoning, leukemia, or diabetes. (Montana Laws and Rules, 1982)

Educational Implication:

For orthopedically impaired, accessibility will be the #1 problem.

Intervention Strategies:

- Use all available resources (e.g. orthopedic supply stores or MSU Disabled Student Services to obtain catalogs, etc.) to see what is available. Improvise as best you can by using shop classes, design classes, etc. to provide low cost adaptations. (e.g., a simple extension of table legs or removal of cupboard doors may greatly improve accessibility of wheel chair-confined student).

- Remember safety first:
 - Make sure adaptations to equipment are strong enough to support their use.
 - Plan for safe, rapid exit of handicapped from room in case of fire or other emergency. Make sure all students in class know the plan.
- Talking books and related equipment are available from the State Library free of charge for students having difficulty turning pages.
- When speaking to a wheelchair user for any extended time, sit down to be at their eye level.
- Place a tray underneath their plate to catch spills.

Educational Implication:

Overhelpfulness takes away self-sufficiency and gives the student the feeling they are not useful, needed people.

- Wheelchair use should not keep students from living normal lives. Adapt the lab to allow the physically handicapped to help themselves to be INDEPENDENT, even though it may take more time.
- Allow more time rather than more assistance whenever appropriate.

Educational Implication:

Wheelchair users, like other persons are sexual people. Some wheelchair users can bear children while others will choose to adopt. Some have limitations in sexual functioning but all can enjoy sexual relationships if sexual activity is adapted to accommodate the disability.

Intervention Strategy:

While approaches to sexuality, sex education, and child bearing are individual to the teacher and community, do not ignore or deny the fact that the physically handicapped are sexual people also and they have the same desires for personal relationships as other adolescents. Teachers as well as parents can provide sexual guidance and information and help reaffirm the student's attractiveness and normalcy.

Educational Implication:

For many health impaired students expect high absenteeism.

Intervention Strategies:

- Develop a workable system for making up work.
- Teacher lecture notes can be given to student or assign a good notetaker to make carbon copies of his/her notes.
- Tape group discussion- assign students to express their reactions either orally or in written form.
- Assign or have student select a reliable buddy with good attendance to keep student updated and ease pressure on teacher's time.
- Have alternate resources (books, films if viewing facilities are available, or individual learning packets) that student can use.
- Work with parents on alternative assignments that may be completed at home.

Educational Implications:

Accessibility or illness may have decreased opportunities for hands-on experiences and field trips.

Intervention Strategies:

- Arrange field trips especially with these students in mind.
A trip to the grocery store with the home economics aide may be much more useful to the student than doing a particular worksheet, etc.
- Do not assume that the student has the basic necessary foundations.
- Allow extra time for skill practice by having lab partners helping with the mundane (e. g. assembling equipment before beginning cooking).
- Allow the student extra time to familiarize self with the lab situation.
- Allow use of appropriate aids, e.g. egg separator.

Educational Implications:

Student may lack physical stamina.

Intervention Strategy:

Prioritize daily goals for the student in the event that everything cannot be accomplished.

Educational Implications:

Teacher and classmates may be frightened by prospect of health crisis.

Intervention Strategies:

Learn as much as you can about the student's impairment. Not all individuals with the same illness will have the same needs (e.g. epilepsy may involve either grand mal or petit mal seizures each of which have different implications for teachers). Consult student, school nurse and/or parent as to specifics of how to handle particular crisis (e.g. insulin shock, seizure, etc.). Obtain educational information from national or state health handicap support groups, e.g. American Diabetes Association. Educate entire class as appropriate.

Educational Implication:

Health impaired student may have special dietary needs.

Intervention Strategy:

Adapt all lab and menu preparation assignments to the nutritional needs of the student (e.g. diabetic student can make baked apples for dessert lab). Let good nutrition become the habit. Never allow the student to have to choose from eating off his/her diet or not eating at all with other classmates.

****Make the IEP Process work for you.** Include equipment adaptations, special cookbooks, etc. in the IEP plan for the student to lend documented support of need when approaching administrators for funding.

DEAF AND HEARING IMPAIRED

"Deaf" means a hearing impairment which is so severe that the child's hearing is nonfunctional for the purpose of educational performance.

"Hard-of-hearing" means a hearing impairment, whether permanent or fluctuating, which adversely affects a child's educational performance but which is not included within the definition of deaf.

Educational Implications:

Most mainstreamed hearing impaired students will have some hearing and will probably use speechreading (possibly up to 25-30%) to some extent even if not formally trained.

Intervention Strategies:

- Maximize what hearing the student has:
 - Seat student so good ear faces teacher.
 - Repeat important points from group discussions.
 - Seat student so she's not facing into light as light in eyes makes it difficult to speechread.
 - Male teachers should be clean-shaven.
- Instead of using chalkboard, use overhead projector.
- Allow student to have a notetaker so he can keep his attention focused on the speaker.
 - Arrange for notetaker to spend 5-10 minutes daily to go over notes with student.
- Speak naturally (this assumes you speak clearly) and do not exaggerate pronunciations or "talk down" to student.
- Allow student use of printed scripts to accompany film

strips.

- Assign a ""buddy" to assist with directions and verbal information.
- Provide opportunity for exploration of vocational opportunities as the hearing impaired often have difficulty in finding jobs commensurate with their abilities. They are often underemployed or stuck in low-paying jobs that do not challenge their abilities.

COMMUNICATION IMPAIRED

"Speech/language impaired" means a communication disorder such as stuttering, impaired articulation, or a language or voice impairment which adversely affects a child's interpersonal relationships or educational performance.

General Information

While non-standard pronunciations and language usage are not formally considered to be speech/language impairments, they are considered in this section because of similar educational implications. The term speech refers only to the oral component of language. It is possible for a student to have good language skills (understanding) and very poor speech. This may be especially true for the student with cerebral palsy. Receptive language ability is greater than expressive language ability (we understand more than we can express).

All speech problems are problems of expressive language. Speech problems are either problems of articulation, voice, or fluency. While the vocational teacher will work cooperatively with the speech clinician in all three areas, he/she is apt to be most directly involved in developing fluency, especially for students speaking English as a second language (ESL).

Educational Implication:

It is unfortunately possible for students to have reached the secondary level with severe language problems without having been referred to the appropriate clinician or specialist.

Intervention Strategy:

- Do not hesitate to request referral at least for evaluation.

Educational Implication:

Student may not respond to directions.

Intervention Strategy:

When a student does not respond to a direction, the teacher must determine if the student did not respond because he/she did not understand or did not respond for another reason.

Other Intervention Strategies:

- Particular efforts should be made to not call attention to the student's disfluency. Do not encourage the student to "slow down" or "try that sentence over again."
- Include vocabulary as a routine part of all our lessons.
- The best resource is the district's speech-language pathologist. Questions or procedures for particular students should be referred to that professional.
- Allow grades to be determined in part by performance so that language impaired can experience success.

VISUALLY IMPAIRED

"Visually handicapped" means a visual impairment which, after correction, adversely affects a child's educational performance. The term includes both partially seeing and blind children.

Educational Implications:

Experiences must be through auditory and tactile modes. Any residual vision ability should be maximized.

Intervention Strategies:

- Capitalize on available resources:
 - Large print texts and talking books and related equipment are available from the Montana State Library (see Bibliography) at no charge to student.
 - Many special sewing and cooking aides are available from the American Foundation for the Blind (see Bibliography).
 - Home teachers from the Division of the Blind will visit classrooms and offer suggestions to students and teachers.
 - Use tactile aids wherever possible (e.g. in prenatal development/birth unit borrow a local gynecologist's model of the female reproductive system).
- When necessary explain in detail what is being written on board to both blind and partially-sighted students.
- Use directional terms (the student's right or left) when

giving directions.

- Use a partner system to help with safety precautions in foods labs.
- Keep labs in perfect order and tell students if any furniture is moved.
- Notes may be taken on newsprint with markers by partially-sighted students.
- When handwriting, use a marker and write on about every third line.
- Students may type (using bulletin type) or give oral answers to tests. Tests may also be enlarged or administered orally. Enlist resource teacher's help for special testing arrangements.
- When talking books are not available, local or school service groups may be willing to tape textbooks.
- Vary the visual buddy throughout the year for greater understanding of visual handicaps by all students.

Educational Implication:

There is usually a tendency to hesitate to join clubs or organizations.

Intervention Strategy:

Teacher should take initiative in promoting participation in extra-curricular activities.

Educational Implication

Although the blind student cannot conceptualize color, he/she can develop an awareness of how others feel about color.

Intervention Strategy:

Compliment the student who wears a particularly suitable color. The student receives the pleasure of a compliment and learns the effect his/her appearance has on others.

Educational Implication:

The blind student is capable of achieving competitive levels of accomplishment.

Intervention Strategies:

- Do not exempt the blind student from assignments (other than for time limitations).
- If testing is too time-consuming you may want to skip the lower level (of Bloom's taxonomy) questions and go directly to application questions that require the basic knowledge to avoid time-consuming repetitiveness.

EMOTIONALLY DISTURBED

"Emotionally disturbed" means a condition exhibiting one or more of the following characteristics to a marked degree and over a long period of time: an inability to learn which cannot be explained by intellectual, sensory, or health factors; an inability to build or maintain satisfactory interpersonal relationships with peers and teachers; inappropriate types of behavior or feelings under normal circumstances; a general pervasive mood of unhappiness or depression; or a tendency to develop physical symptoms, pains, or fears associated with personal or school problems. The term does not include children who are socially maladjusted. The emotionally disturbed category may include students who also may have been diagnosed by appropriate specialists as autistic, psychotic, sociopathic, or schizophrenic. An emotionally disturbed child's disorders are not primarily the result of problems with visual acuity, hearing impairment, physical handicaps, cultural or instructional factors, or mental retardation. "Emotionally disturbed" refers to a person who has been identified, based on a comprehensive evaluation, as having observable behavioral patterns which seriously inhibit the academic and social or emotional growth of the individual or the educational rights of others to the point that supportive services are required. These behavioral patterns may include:

- (a) excessive physical or verbal aggression toward oneself or others and a lack of response to regular educational intervention;

- (b) high frequency of persistent inattention to academic or social tasks associated with regular classroom performance; and
- (c) persistent withdrawal from peer or adult interactions associated with the expected social development in a regular educational environment.

(Montana Laws and Rules, 1982)

Educational Implications and Intervention Strategies:

For students already identified, work with the professional directly responsible for the student's individualized program (special education teacher, school psychologist or counselor) so that you will be reinforcing their work.

Since each disturbed child will have very different needs, begin by using classroom management techniques that you have found successful in your regular classroom teaching and make adaptations that are consistent with the specialist/s plan for that particular student.

For unidentified students, ask if their behavior affects

- 1) the learning of other students
- 2) their own learning or
- 3) the effectiveness of the teacher.

If so, record data on actual behavior (incidence, duration, involving only self or others, etc.) so that a determination can be made as to whether behavior is situation specific or represents a classifiable handicap.

SECTION II
DEVELOPING AND IMPLEMENTING
IEP'S

DEVELOPING AND IMPLEMENTING IEP'S

The development of an individualized educational plan (IEP) is mandated for every child labeled "handicapped" by P.L. 94-142: The Education for All Handicapped Children Act. The purpose of the IEP is to ensure that the handicapped student receives an appropriate education tailored to his or her special needs. However, the IEP also serves several important educational functions which benefit the classroom teacher.

Purposes of the IEP:

- Curriculum planning. Since the IEP contains information on the student's current level of functioning as well as specific long and short term goals, it provides a basis for sequential curriculum development.
- Special service implementation plan. The IEP also specifies any extra services that the child needs in order to function in her/his designated educational setting. This part of the IEP is critical to teachers who can recommend resource room aide, large print materials or adaptive equipment for students in their vocational classes.
- Coordination of services. Since the IEP must be a team effort, it provides a vehicle for communicating with special education personnel to determine appropriate teaching techniques, methods of reinforcing identified objectives and specialized materials available. It also provides an opportunity to communicate with parents and coordinate home/school efforts.

- Evaluation. Since the IEP contains not only specific objectives, but specific criteria by which success is to be measured, it provides an ongoing assessment tool for teachers to use in evaluating success in learning.

Content:

By law, the IEP must contain the following information:

- The student's current levels of performance
- Annual goals and short term objectives
- Special education and related services and the extent of participation in the regular classroom
- Dates for initiation and termination of special services
- Procedures for evaluating student progress on stated objectives on at least an annual basis

The IEP team:

The members of the IEP team are specified in PL 94-142.

- a representative of the local educational agency
- the child's teacher
- one or both of the child's parents
- the child, when appropriate
- in addition, anyone else may be present at the request of either the public agency or the parent. This frequently includes a school psychologist, a person specializing in the child's area of disability, and/or an individual to advocate for or support the parents.

P.L. 94-142 does not specify which 'teacher' should be

involved in the IEP meeting. Since there is no limit to the number on the IEP team, it is critical for vocational teachers to realize that they may be part of the IEP team, thus ensuring them the means to meet the student's vocational needs.

Roles for the vocational teacher:

The following are appropriate roles for the vocational teacher to play in the IEP meeting:

- Observer. If a teacher is to have a handicapped student entering his or her class, the very best place to learn about that student's abilities, areas of strength and weaknesses, appropriate goals and teaching methods is by attending the IEP meeting.
 - Information provider. A teacher who has a handicapped student in a vocational class can provide critical information regarding life skill and vocational skill levels which are important for sequential curriculum development in functional areas.
 - Writer of short term objectives. A vocational teacher who will have a home economics student in class can help the team adjust the goals which are held for students in general to meet a particular student's individual needs.
 - Evaluator of student progress Since the IEP must be reviewed annually, the vocational teacher should be part of the team reviewing and assessing progress on the short term objectives which were established in the vocational area.
- IF THE VOCATIONAL TEACHER WAS NOT PART OF THE ORIGINAL IEP

TEAM, IT IS CRITICAL FOR HER/HIM TO OBTAIN A COPY OF THE IEP IN ORDER TO HAVE ADEQUATE INFORMATION REGARDING LEVELS OF PERFORMANCE AND GOALS AND OBJECTIVES FROM WHICH TO TEACH. TEAM MEMBERS CAN PROVIDE EXPLANATIONS OF ITEMS WHICH REQUIRE CLARIFICATION.

What Vocational Teachers May Request:

It is not the intent of P.L. 94-142 to place handicapped students in classrooms with teachers who are unprepared or unable to meet their special needs. In the absence of ongoing inservice education, vocational teachers can and should request help in dealing with special learners from special education professionals.

- Background Information. Teachers can request both specific explanations about an individual student's disability and resource materials to aid their understanding of how the student's learning may be affected.
- Special Materials. Special education personnel can recommend and provide specialized learning materials for various handicapping conditions. These include large print materials for visually impaired students, taped presentations for the learning disabled, simplified high interest materials for poor readers and drill and review materials for slow learners and mentally retarded students. To find out what funds are available for aids for students with special needs in the vocational classroom, contact the Vocational Special Needs Specialist at the Montana State Office of Public Instruction.

- Resource Teacher Consultation. Vocational teachers can request individual consultation to determine and learn specialized educational techniques necessary to enhance student learning. Such techniques include behavior modification, task analysis and precision teaching.
- Demonstration Lessons. Resource teachers can also provide in-class demonstrations of specific techniques or approaches for teachers to model.
- Consultation with Outside Specialists. In special cases, it may be necessary to obtain information or aid from outside agency personnel. For example, the vocational teacher might work more effectively with a mentally retarded student knowing the probable next environment in which that student will be functioning. This might require consultation with local group home personnel.

FIGURE 2

FLOW CHART OF IEP PROCESS

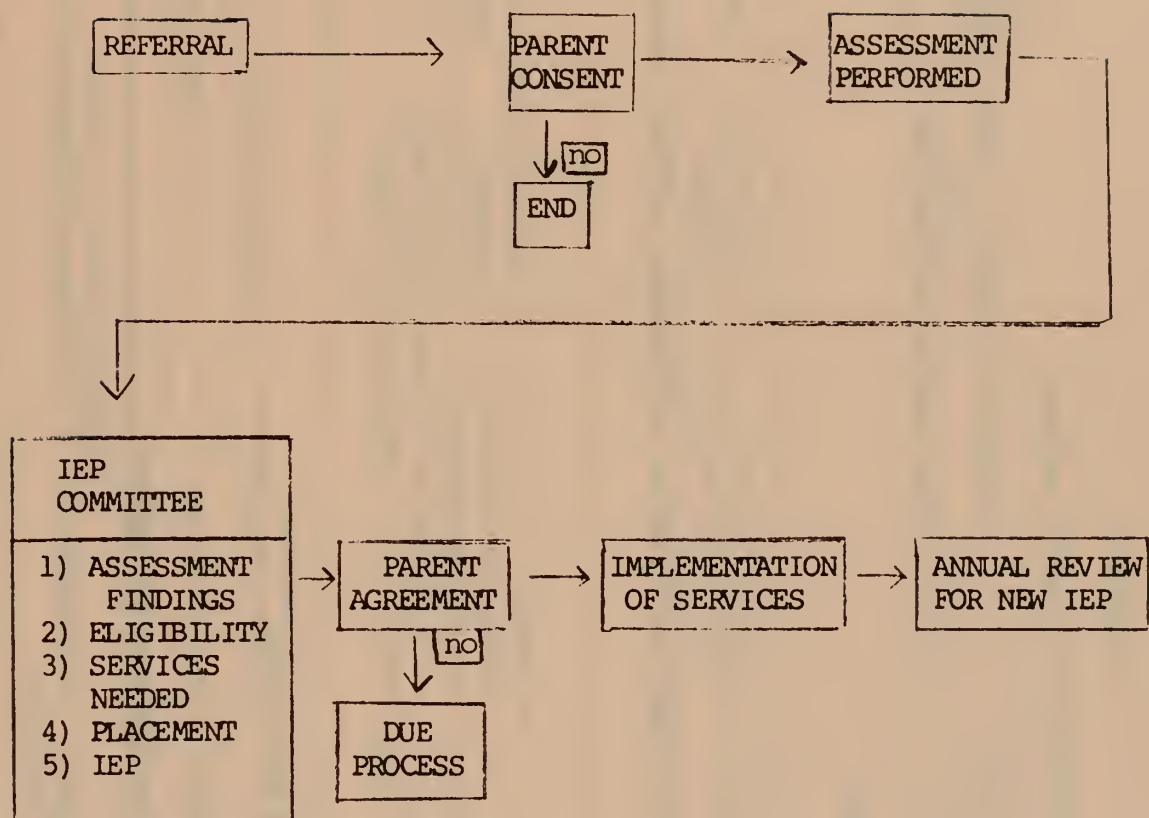


FIGURE 3

INDIVIDUAL EDUCATION PROGRAM

Child's Name Lisa Brown Birthdate 7/18/76 Grade 10
School Meadowlark High Date Referred to Committee _____

SUMMARY OF PRESENT LEVELS OF PERFORMANCE

I. Q of 110

Reading level of 5th grade

Poor coordination, does not complete reading assignments, good memory, auditory learner, gives up easily

PRIORITIZED LONG-TERM GOALS

Increase reading performance to 6th grade level

Develop functional life skills

Develop vocational skills relating to food service industry

IEP (Continued)

basic home economics curriculum material;

Material: tapes to record lessons for review

Developer: Barbara Norman

Vocational Home Ec Teacher

Level: Beginning Level III-Montana Vocational Home Economics Curriculum

Sequence Steps		Short Term Objectives		Measurement Procedures	
		who	will do what (learner) (observ. behavior) (conditions)	in what setting	at what level
1) Class lecture	Lisa	will develop for food needs of special groups	when given a menu plan to fill out for a specific age group, & access to tapes of lessons	all basic food groups will be included in proper amounts	Teacher made test
2) Textbook on tape					
3) Provide buddy system for several trial					
4) complete independently					
1) lecture	Lisa	will recall methods of menu planning	when asked orally by teacher or peer	with 80% accuracy on	Teacher made test
2) textbook					
3) review orally by applying to practice menu					
1) preparation thru lecture & text	Lisa	will practice techniques for quantity cookery	in food lab	meal prep. for guest	teacher & self evaluation of procedures; eval. of meal
2) practice w/ parts of meal					
3) practice entire meal for lab partners					

SECTION III

CURRICULUM ADAPATATIONS

ADAPTING LESSONS TO MEET SPECIAL NEEDS

There are several ways in which lessons can be modified to meet the special needs of disadvantaged and handicapped students within the regular vocational classroom. These modifications are based on the assumption that all students need not be doing the same activity, in the same way, at the same time for learning to occur. Generally, students will accept modifications as being "fair", since they all enjoy operating at a level that is challenging but not frustrating. In order to make a match between student's abilities and the curriculum to be taught, the following general alternatives may be helpful.

- (1) **Modify Equipment:** If a student has poor coordination due to a learning disability or mental retardation, an electric mixer may be more suitable than an egg beater. Similarly, foot pedals can be moved to chest level to accommodate a physically handicapped student in a sewing lab.
- (2) **Change method of presentation:** Rather than presenting information in a lecture format, a teacher might use a multi-modal approach. This might include using overheads, giving outlines of lecture material and/or tape recording the lecture for students who need review. Video-tapes of demonstrations can provide both a review and an independent learning tool for students who are chronically absent due to health impairments.
- (3) **Change condition of performance:** Some students may

not have the necessary prerequisite skills to complete the same curriculum requirements as the "average" student. In this case, it is possible to modify the conditions under which the student is evaluated so that the student's best functional performance is tapped. For example, rather than designing and building a model room from scratch, a student can demonstrate knowledge of design principles by arranging ready made minatures.

- (4) **Change emphasis:** Most curriculum goals are made up of many smaller objectives. A teacher can modify learning activities by focusing on different objectives for individual students. For example, examination questions could focus on the knowledge level of Bloom's Taxonomy for slow learners, but be geared to an analysis level for gifted students. Perhaps a mentally retarded student will focus on blending ingredients during a cooking lab that will require more sophisticated skills such as alternately adding wet and dry ingredients by other learners.
- (5) **Change procedure:** Many educational goals can be achieved through a variety of experiences. If a teacher has a goal clearly in mind, he or she can focus on alternative ways to accomplish this goal. If a goal for a cooking lab is to have students make edible cookies, teachers can modify procedures to meet special needs. For example, while some students can follow a recipe for chocolate chip cookies, poor read-

ers may make a simpler recipe that they can easily memorize. Physically handicapped students can make a no-bake recipe if ovens are inaccessible.

- (6) **Modify goals:** If none of the other modifications appear to be appropriate, the vocational teacher has a final option: that is, to modify or simplify the goals for an individual student. If we are teaching students rather than only curriculum, it may be important to change goals to reflect basic functional skills which we wish students to develop. It may be both more appropriate and more useful for a mentally retarded student to be able to plan a menu around the basic food groups, than to demonstrate knowledge of how the body metabolizes certain foods. Modifying our goals for individual students does not mean lowering our expectations for special needs learners, but making goals appropriate and attainable.

AREA: Clothing & Textiles, Clothing Construction Unit

GOAL: Identify the parts of the machine. Thread the machine correctly.

POSSIBLE

NORMAL PRESENTATION	GENERAL MODIFICATIONS	POOR READERS	EMR
Demonstrate, using machine and charts for labeling parts		No modification (it is not nec- essary to be able to <u>read</u> part names, in order to identify and use them)	Have resource teacher help with <u>practice</u> identifying parts Buddy system Numbers or arrows on sewing ma- chine Have student find part labelled by teacher, rather than labelling part him/her- self Teach on ma- chine most similiar to one they will have access to at home

MODIFICATIONS

LD	PHYSICALLY HANDICAPPED	HEARING IMPAIRED	VISUALLY IMPAIRED
Numbers or arrows on sewing ma- chine	Adapt environment so she/he can reach machine comfortably	Individual chart with part names	Buddy sys- tem to show parts as teacher dis- cusses
Use machine threaders as aid	Use machine thread- ers as aid	Have language clinician go over new vocabulary	Braille or large print labels
			Threader
			Tape line to show dir- ection of threading

AREA: Housing, Elements of Design

GOAL: Be familiar with ways of combining furnishings for a coordinated effect

POSSIBLE

NORMAL PRESENTATION	GENERAL MODIFICATIONS	POOR READERS	EMR
Assign reading in text	Select specific objectives based on functional need and level of students e.g. while some students can use texture, color, and line to design a room, perhaps an appropriate goal for an EMR student would simply be to identify rooms where colors are coordinated	Text book or tape	Allow use of color wheel/chart
Lecture		Use magazines, slides	Change level of questions: knowledge vs. evaluation
Evaluate magazine pictures for coordinated effect		Have oral or tape responses vs. written	Adapt vocabulary-how does room make you feel? Rather than: Does this create an image of coziness, or spaciousness
			Use of resource person to highlight notes
			Use graphic vs. verbal outlines

MODIFICATIONS

LD	PHYSICALLY HANDICAPPED	HEARING IMPAIRED	VISUALLY IMPAIRED
Highlight or outline major points		Outline of assignment	Color blind-focus on line and texture
Use concrete examples		Note taker- use carbon	Use actual objects vs. pictures e.g. pillows, accessories
Give <u>specific</u> directions for observation/evaluation of pictures			
Use slide/tape presentation for review			

AREA: Consumer Education, Making Financial Choices

GOAL: Evaluate recreational choices and their costs. (Assumes a decision making plan has already been taught.)

POSSIBLE

NORMAL PRESENTATION	GENERAL MODIFICATIONS	POOR READERS	EMR
Lecture and question-and-answer review of decision-making process	Decide to give orally what is in writing	Discuss situation orally	Provide outline of situation
Using steps in decision-making process, have students make a recreational choice	Decide to do in groups vs. individually	Provide structure by way of a game format	Provide structure by way of a game format
	Decide on how results will be reported (written, orally, etc.)	Provide review of decision making on tape	Narrow choices-evaluate one situation or compare two very different choices
			Provide concrete materials e.g. coins

MODIFICATIONS

LD	PHYSICALLY HANDICAPPED	HEARING IMPAIRED	VISUALLY IMPAIRED
Provide out- line of sit- uation (blackboard, overhead, printed)	No modifications necessary May want to discuss accessibility as a factor	Give written sit- uation List directions and steps to fol- low Use small vs. large group Allow options for reporting results	Provide re- view of dec- ision making on tape Allow options for reporting results
Provide structure by way of a game format			
Provide con- crete, high interest materials			

AREA: Foods; first day

GOAL: Correctly measure ingredients, practice good lab habits
(two-day lesson plan; first day is planning, second is lab)

POSSIBLE

NORMAL PRESENTATION	GENERAL MODIFICATIONS	POOR READERS	EMR
	<u>PLANNING DAY:</u>		
Demonstrate measuring techniques	Assign recipe by skill level of student (e.g. recipe with only one or two measurements for EMR student) or/and	Provide simple to read recipes e.g. <u>Betty Crocker Cookbook For Boys and Girls</u>	Diagram or color code recipe
Provide either free choice of recipe or same recipe for all of class	Group students of varying abilities together	Steps in line form vs. narrative	Steps in line form vs. narrative
Make work plan			Allow student to assemble utensils before class for familiarization
			Have resource teach review vocabulary prior to planning day
			Use examples from their recipe in demonstration
			May need teacher/peer help in making work plan

MODIFICATIONS

LD	PHYSICALLY HANDICAPPED	HEARING IMPAIRED	VISUALLY IMPAIRED
Steps in line form vs. narra- tive	Check accessibility in lab	General lab in- struction should be in writing	Large print or taped recipe
Have re- source teach vo- cabulary prior to planning day		Sit close to demonstration	Have student participate in demon- stration
		Have work plan done in writing	Have someone else write work plan or do on news- print
Give out- line of work plan to fill out			Color code student's responsibil- ities
Color code students' responsi- bilities			

AREA: Foods; second day

GOAL: Correctly measure ingredients, practice good lab habits
(two-day lesson plan; first day is planning, second is lab)

POSSIBLE

NORMAL PRESENTATION	GENERAL MODIFICATIONS	POOR READERS	EMR
<u>LAB DAY:</u>		Cross off steps as completed	Use color- coded measur- ing tools Review duties Cross off steps as com- pleted Use electric mixers vs. hand beaters when possible

MODIFICATIONS

LD	PHYSICALLY HANDICAPPED	HEARING IMPAIRED	VISUALLY IMPAIRED
Cross off steps as completed	Modify equipment as needed	Use buddy system vs. group Use timer with visual signal	Use cassette to follow along with recipe e.g. <u>The CAP Approach to Modifying Vocational Programs for Handicapped Students,</u> Vol. 4, Home Economics (includes student work- book)

AREA: Child Development

GOAL: Develop appropriate techniques for entertaining children (assumes that toys and play as basic learning experience have been taught).

POSSIBLE

NORMAL PRESENTATION	GENERAL MODIFICATIONS	POOR READERS	EMR
Lecture or discussion with time allowed for students to refer to reference sources	<p>Select a particular child to give directions</p> <p>Brainstrom games and activities</p> <p>Group evaluate ideas according to appropriateness to age selected</p> <p>Role play - babysitter, child, third person to interpret interactions</p> <p>Lecture - discussion to summarize techniques that worked</p>	<p>Use 4-H materials or cooperative extension materials as reference</p> <p>Use tapes of class text or highlighted references</p>	<p>Assign roles - have student be the "babysitter"</p> <p>Teacher should observe and evaluate role play</p> <p>Review/list techniques that work; direct teach if needed</p> <p>Provide summary</p>

MODIFICATIONS

LD	PHYSICALLY HANDICAPPED	HEARING IMPAIRED	VISUALLY IMPAIRED
Use high-lighted references	No modifications necessary	Write on board and repeat reasons facing student	Repeat brainstorming information as it's written on board
Give outline to keep on task; make sure directions are specific		Give copy of brainstorming task and encourage to participate	Highlight references, 4-H materials
Provide summary			

SECTION IV

CLASSROOM MANAGEMENT TECHNIQUES

MANAGEMENT TECHNIQUES

Classroom management covers a wide range of instructional and organizational techniques. These include use of time and space, planning for accessibility, and using specialized techniques which have been developed for handicapped learners.

A broader focus on the issues involved in management with mainstreamed students indicates two additional areas which can provide aid to vocational teachers.

Coordination of Services:

The most effective long term management technique for integrating special needs learners into regular classroom settings is coordinating services for that student. Coordination implies:

- 1) Participation in the Child Study Team meeting. This insures that special education personnel and vocational teachers have compatible, realistic goals for students. This involvement also facilitates the use of consistent, appropriate teaching techniques and availability of special materials for the vocational classroom.
- 2) Ongoing communication with special education resource personnel. Although finding time to meet on a regular basis is often difficult, in the long run this process will save time and lower teacher and student frustrations. When cued to current learning objectives or problems, resource teachers can provide needed drill, introduce and reinforce concepts, aid in completion of worksheets, review for

tests, and even give tests to special learners. Vocational teachers should feel free to approach the resource teacher for assistance in any of these areas.

Advisory Committees:

An often neglected resource for classroom management is a community advisory board. Representatives from local business can aid in the development of vocational work study programs, act as guest speakers, pinpoint functional skills needed for job training, coordinate field trips, and aid with job placement for special needs students.

Future Homemakers of America Activities:

Awareness of handicapping situations can become fun, worthwhile individual or group FHA projects. The chapter may investigate local accessibility and bring accessibility barriers to the attention of business managers or may do actual projects such as replacing downtown curb barriers at strategic corners. Members can support sponsors of television shows that are captioned or have sign language interpreters. Sponsor lists of such programs can be compiled so approval can be expressed through use of their products. Ambitious members might learn sign language and serve as classroom interpreters for deaf or hearing impaired students. Members might tape record texts unavailable from the State Library.

Time Management:

Probably the single biggest management concern of regular class vocational teachers is how to accomplish the additional work needed to effectively teach the mainstreamed student in the amount of time available. Some suggestions are given below.

- a) Use a buddy system or peer tutoring approach. Research indicates that there are excellent learning benefits to the advanced student as well as the slower student. In this way, teacher time can be focused on the whole group, while the special needs student receives additional attention.
- b) Use aides or volunteers. If your school is fortunate enough to have a part time vocational aide, use this person to help drill and review with your special needs student. Parent volunteers can also be recruited to translate for bilingual students, or to read to or tutor students having difficulties.
- c) Communicate with your resource teacher. Have a good working relationship with your resource room teacher and life becomes simpler! The resource teacher can drill prerequisite skills needed in the vocational classroom. He or she can introduce vocabulary prior to your planned lesson, help students organize reading material to fill out worksheets or before a test, or give tests to special needs students.
- d) Use an advance organizer. Prepare a handout which lists, step by step, the procedures to be followed

during a lab period. Assign reading material or tapes of articles or text sections before the actual classroom presentation of content. Have the special student help to set up lab materials, so that he or she becomes familiar with the equipment and assignment before the lab begins.

- e) Use a highlighted text. For learning disabled or poor readers, a text highlighted to focus attention on main points can save large amounts of time. Highlighting can be color-coded:

Pink = Topic Heading

Blue = Main Idea

Yellow = Fact to be memorized

- f) Select portions of lessons for special needs students. It may not be feasible to expect all students to complete the same amount of work within a class period. Select portions of worksheets or lab assignments which emphasize the specific goals you have for an individual student and evaluate on the basis of those portions assigned.
- g) Develop alternate activities as part of your unit planning procedure. Then, rather than having to adjust plans on a daily basis, you will have some ready made choices which you can match to individual student needs. Activities of varying degrees of difficulty can be planned and selected which will provide alternate methods for meeting lesson objectives.
- h) Select resources to help you with planning (see Bib-

liography). Check with other vocational teachers in your area, use Office of Public Instruction resources, order from interlibrary loan, use Cooperative Extension materials. No one has time to "reinvent the wheel" so take advantage of resources which are available.

Physical accessibility:

If your roster contains a physically handicapped student, special provisions will need to be made in order that classroom and laboratory facilities are accessible to her or him. An excellent guide to accessibility is available in Special Needs Education Material for Vocational and Industrial Education: A Planning Guide for Vocational Area Teachers. This guide is written by Kenneth Bruwelheide and is available from the Montana State Office of Public Instruction in Helena.

Space Management:

Another important management technique is evaluating and/or changing the way space is used in your classroom. There are several ways to evaluate your use of space.

- a) Seating arrangements Experiment with a variety of ways of arranging classroom seating in order to facilitate your learning objectives. Students who are easily distracted and quickly become off-task might be placed in a quiet areaa of the room with few stimuli on surrounding walls. A mentally retarded student

might be seated with a "buddy" as might a hearing impaired student. A visually impaired student needs to be close to the board, out of glaring lights and shadows.

- b) Group size: If your students work in groups, evaluate the effects of group size. Large groups (5-6 students) make it possible for students to elect not to participate. They may be threatening to communication impaired or emotionally disturbed students. Small groups or pairs may necessitate extra equipment and may increase classroom noise level.
- c) Learning centers: Another possible use of classroom or laboratory space involves the use of learning centers. Use of centers can be regulated through a combination of teacher assigned activities and free choices. Movement from center to center can be controlled by limiting numbers of students at each activity or by placing time limits on each area.

Special Techniques:

The following are specialized techniques which may aid the regular vocational teacher in managing her or his classroom. For the purposes of this packet, these techniques will only be defined. However, if they sound useful, contact your local special education professional to obtain more specific information and instructions!

- a) Behavior modification is a systematic, consistent effort to change an individual's behavior. Carefully

planned consequences for specific behaviors are designed to help a learner develop new and more appropriate responses to situations and experiences.

- b) Task analysis is the process of breaking a complex performance into a series of simpler responses, which, if performed in the proper order, produce the desired outcome.
- c) Chaining refers to teaching complex behaviors by analyzing performance into component responses (task analysis). One response at a time is taught until the child has mastered the entire sequence of the chain.
- d) Contingency Contract is a written document describing the relationship between the completion of some specified task and the delivery of a reward for the person completing the task.
- e) Mastery learning is systematic instruction in which specific criteria are established and students advance in a subject when mastery is achieved at the previous level or levels in that subject.
- f) Precision teaching is a technique based on principles of task analysis and mastery learning in which complex tasks are broken down into simple steps and practiced until mastery is achieved. Precision teaching materials may be a supplementary resource which can be used by or in conjunction with the resource teacher.

Summary:

Dealing with a wide range of abilities in a regular vocational classroom requires

- a) individualization - planning to meet goals which are attainable by individual students. This does not require separate lessons for each student; however, it does mean adapting objectives, procedures, and materials to make these lessons more accommodating to all students.
- b) flexibility - a willingness on the part of the teacher to adapt the curriculum to the needs of the student, rather than attempting to fit all students into the same, unadapted curriculum.
- c) clear objectives - a well defined statement of what behaviors a student will be expected to perform, under what conditions, and what the criteria for successful performance will be.
- d) well-defined evaluation procedures - a clear idea of how student accomplishment will be assessed and what appropriate expectations for performance will be.

SECTION V

GRADING

GRADING

In order to determine the most appropriate grading procedure to use in evaluating students, it is critical to analyze the purposes such evaluations serve. When these purposes are clear, teachers can examine and choose from the grading alternative which are available.

Purpose: Grading allows the teacher to compare one student's knowledge or level of performance with that of his or her peers.

Evaluation technique: To accomplish this goal, teachers must give the same test to all students. Minor modifications can be made, such as reading test questions to a visually impaired or ESL student, or allowing a learning disabled student to answer orally or on tape if writing presents great difficulty.

Purpose: Grades serve as an indicator or report of student progress.

Evaluation technique: Collect pre-test or baseline data as students begin a unit. Progress may be reported in a checklist of objectives accomplished, as a percentage of learning objectives completed, or by comparing final performance with pre-test scores.

Purpose: Grades are a measure of a student's functional ability in a particular vocational or pre-vocational area.

Evaluation technique: Performance based assessment is the most appropriate evaluation technique. Which skills can the student

perform independently? What is the quality of that performance? For this purpose, actual food preparation, for example, would be considered much more critical than explaining the function of various ingredients in a recipe.

Purpose: Grades serve as an evaluation of student attitudes, participation and cooperation.

Evaluation technique: Group grading may provide an alternate way of looking at these factors. Teachers can evaluate the group as a whole, or individual group members can contribute information about group (vs. individual) functioning.

Purpose: Grades serve as a measure of factual knowledge.

Evaluation technique: Specify your learning objectives clearly. "Students will recognize..." can be measured through multiple choice, true/false or matching items. "Students will identify..." indicates that fill-in or short answer items will be appropriate. "Students will describe..." allows for evaluation in either written or oral form.

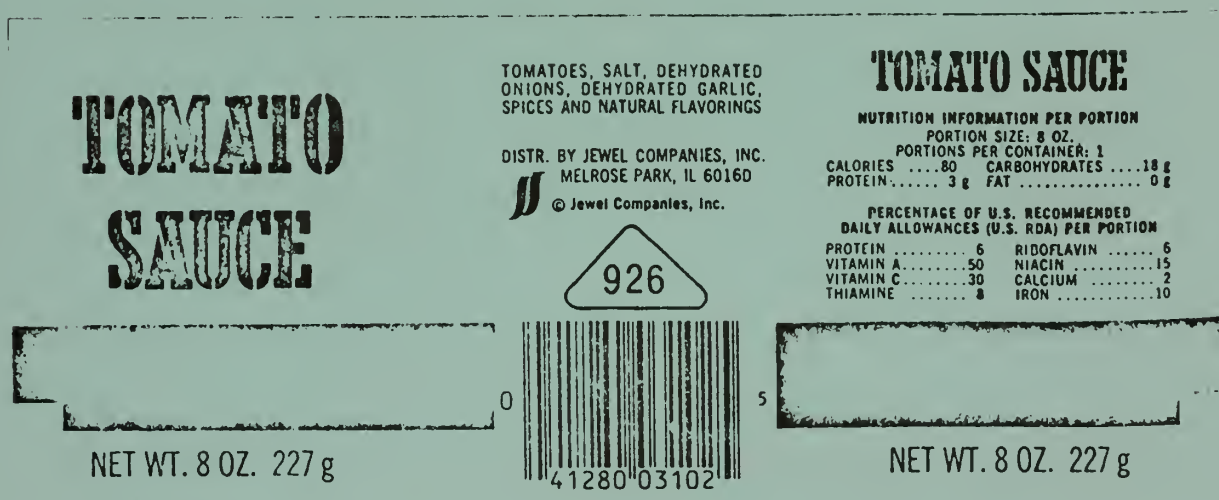
Purpose: Grades measure student achievement or mastery of particular concepts.

Evaluation technique: Employ a mastery learning model which clearly states learner outcomes, task analyzes complex concepts and indicates a specific criterion for mastery. Each student accomplishes at whatever level she or he masters successfully.

Additional techniques for individualizing grading include:

Learning Contracts: The teacher and the student together set appropriate learner goals for a particular time period. Activities to be accomplished are listed. Criteria for a grade of "A", "B", "C", etc. are clearly indicated. Each student is evaluated in relation to his or her individual learning contract. Special needs students may be expected to complete fewer projects in a given time, or may complete tasks matched closely with their current level of performance.

Bloom's Taxonomy: Individual students are capable of differing levels of abstraction and generalization. Teachers can attempt to match each student's level by asking a variety of questions about a particular content area. An example based on a foods unit regarding labeling information is provided below.



The image shows a detailed label for 'TOMATO SAUCE'. On the left, the words 'TOMATO SAUCE' are printed in a large, bold, serif font. To the right of this, the ingredients are listed: 'TOMATOES, SALT, DEHYDRATED ONIONS, DEHYDRATED GARLIC, SPICES AND NATURAL FLAVORINGS'. Below the ingredients, the distributor information reads: 'DISTR. BY JEWEL COMPANIES, INC. MELROSE PARK, IL 60160' followed by a logo and '© Jewel Companies, Inc.'. In the center, there is a triangular logo with the number '926' inside. Below this is a barcode with the numbers '41280 03102' underneath it. To the right of the barcode, there is a large rectangular area with a '0' on the left and a '5' on the right, likely for a price tag or additional labeling. On the far right, the label provides 'NUTRITION INFORMATION PER PORTION' and 'PERCENTAGE OF U.S. RECOMMENDED DAILY ALLOWANCES (U.S. RDA) PER PORTION'. The portion size is '8 OZ.' and there are '1' portion per container. The nutrition facts include: CALORIES 80, CARBOHYDRATES 18g, PROTEIN 3g, FAT 0g. The percentage of U.S. RDA per portion includes: PROTEIN 6%, VITAMIN A 50%, VITAMIN C 30%, THIAMINE 8%, RIBOFLAVIN 6%, NIACIN 15%, CALCIUM 2%, and IRON 10%.

TOMATO SAUCE

NUTRITION INFORMATION PER PORTION
PORTION SIZE: 8 OZ.
PORTIONS PER CONTAINER: 1

CALORIES	80	CARBOHYDRATES	18 g
PROTEIN	3 g	FAT	0 g

PERCENTAGE OF U.S. RECOMMENDED
DAILY ALLOWANCES (U.S. RDA) PER PORTION

PROTEIN	6	RIBOFLAVIN	6
VITAMIN A	50	NIACIN	15
VITAMIN C	30	CALCIUM	2
THIAMINE	8	IRON	10

NET WT. 8 OZ. 227 g

COGNITIVE VERBS*

KNOWLEDGE

to define
to distinguish
to review
to recall
to recognize
to acquire
to be conscious of
to develop
to outline
to identify
to list
to state

COMPREHENSION

to translate
to prepare
to comprehend
to interpret
to grasp
to conclude
to predict
to estimate
to differentiate
to explain
to summarize
to paraphrase
to indicate
to make predictions
to describe
to relate
to interpret

APPLICATION

to apply
to employ
to relate
to predict
to use

ANALYSIS

to distinguish
to discriminate
to analyze
to detect
to recognize
to infer
to categorize
to choose
to discover
to select
to contract

SYNTHESIS

to create
to propose
to integrate
to plan
to design
to synthesize
to formulate
to organize
to prepare
to develop
to compile
to incorporate
to produce
to make

EVALUATION

to select
to judge
to assess
to compare
to distinguish
to evaluate
to decide
to determine

FIGURE 4: BLOOM'S TAXONOMY

Benjamin S. Bloom, Taxonomy of Educational Objectives, Handbook 1: Cognitive Domain, (New York: David McKay Co., Inc., 1956)

Knowledge: What ingredients are contained in this product?

What is the brand name?

Comprehension: What ingredient is contained in the second greatest quantity in this product?

Application: Indicate which portions of this label you would refer to when making a purchase. Why/how would you use these?

Analysis: How is this product similar to homemade tomato sauce? How does it differ?

Synthesis: Develop a set of guidelines for use by a consumer for using label information.

Evaluation: If you were on a limited food budget, would you buy this product? Why or why not?

Students can be asked to answer only the highlighted questions on their test.

Consideration of "next environment": Focusing on a student's probable next environment can clarify educational goals and expectations for student performance. If a student will be attending a four-year vocational program at a college or university, metabolism of food becomes a needed concept and should be taught and graded accordingly. If a student will be living in a group home, menu planning from the basic food groups is a much more functional skill. Using this framework, concepts can be simplified or expanded. For example, the skill of setting oven temperatures to the correct number of degrees can be adapted to setting the dial to "low", "moderate" or "high" on a color coded

dial for mentally handicapped students.

FAIRNESS

No discussion of grading alternatives can be complete without a word on fairness. Is it fair to give students the same grade for different performances? Can a bright student be given a D on difficult material, while a slower student earns an A on a much simplified version of that material?

There is only one guideline which can be given:

It is fair to challenge all students to learn to their best potential, without setting our expectations so high that they are likely to be frustrated or fail. The best education we can provide takes each learner where he or she is and helps them progress as far as they can, in a specified time period. Fair grading reflects this individual progress.

SECTION VI

RESOURCES

BIBLIOGRAPHY

AGENCIES

Local

Organizations: Many service clubs provide financial assistance and other services for certain handicapping conditions. Contact local club presidents or service chairpersons.

Blind: Lions Club International

Speech/Hearing: Elk's Club and Easter Seal

Physically Handicapped: Easter Seal, Shriners, March of Dimes, and Shodair Crippled Children's Hospital

Cooperative Extension Service: Many extension materials are printed at a low reading level. Resources for specialized procedures may also be available, such as guides to pattern alterations for physically impaired.

County Welfare Office (SRS): Contact local office for referral and intake for services provided by the State Developmentally Disabled (DD) Division.

Family Planning: Contact local branch for special curriculum guides and for ordering material from their state film library for human sexuality unit.

Sheltered Workshops and Group Homes: Personnel can provide valuable information regarding "next environment", resources they have found helpful, adaptations to routines or equipment that can be used.

Vocational Rehabilitative Services: Services are provided only to adults but local offices can provide names of Occupational Therapists and Physical Therapists who serve the area and who may be able to provide helpful resource information.

State

American Diabetes Association, Montana Affiliate
Box 2411
Great Falls, MT 59403
761-0908

ADA is the national diabetes affiliate that promotes education of diabetics and their families and has many programs and materials available.

Developmental Disabilities/Montana Advocacy Program Inc.
P.O. Box 4210
Helena, MT 59604

DD/MAP has available Montana Laws Affecting the Developmentally Disabled, an information paper by Rosemary Zion.

Disabled Student Services
Bob Frazier, Director
Montana State University
Bozeman, MT 59717

DSS is willing to share adaptive equipment catalogs and ideas for all handicapping conditions. Good resource for those contemplating higher education (what to expect and how to prepare).

Montana Office of Public Instruction
Barbara Crebo
Special Needs Consultant, Vocational Education
Helena, MT 59601

Services available include: resources for loan regarding handicapping conditions and curriculum guides for vocational programs are available; current availability of funding for special needs programs or particular individual student needs; and current regulation interpretation.

Montana State Library
Division for the Blind and Physically Handicapped
1515 East Sixth Avenue
Helena, MT 59620
449-2064 1-800-332-3400

Records and Talking Book Machines, cassettes and cassette players, amplifiers and other adaptive equipment and Braille books are available for visually, physically and, in certain instances, learning disabled students. Services are free of charge to borrowers. A bibliography of home economics related materials including textbooks, cookbooks, and sewing guides is available.

Montana State Vocational Rehabilitation
Rm. 301 SRS Building
111 Sanders
Helena, MT 59601

Services are provided for adults only but names of local Occupational and Physical Therapists providing services are available.

Shodair Genetic and Birth Defects Unit
Shodair Children's Hospital
840 Helena Ave.
Box 5539
Helena, MT 59604

Direct services to children and genetic counseling for
parents and prospective parents.

National

American Diabetes Association, Inc.
1 West 48th Street
New York, NY 10020

American Foundation for the Blind
15 West 16th Street
New York, NY 10011
(212) 924-0420

Council for Exceptional Children
1920 Association Drive
Reston, VA 22091

Epilepsy Foundation of America
1828 L. Street, N.W. Suite 406
Washington, DC 20036
Advocacy and Client Referral (202) 293-293

National Association for Retarded Citizens
1522 K Street, N.W.
Washington, D.C. 20005

National Association of the Deaf
814 Thayer Avenue
Silver Spring, MD 20910

National Association for the Physically Handicapped
12614 Flack Street
Wheaton, MD 20916

National Easter Seal Society for Crippled Children and Adults
2033 West Ogden Avenue
Chicago, IL 60612
Information Center (312) 243-8400

National Foundation--March of Dimes
1275 Mamaroneck Avenue
White Plains, NY
(914) 428-7100

National Multiple Sclerosis Society
205 East 42nd Street
New York, NY 10017
(212) 532-3060

National Paraplegia Foundation
333 North Michigan Avenue
Chicago, IL 60601
(312) 346-4779

United Cerebral Palsy Association, Inc.
66 East 34th Street
New York, NY 10016
Director of Program Services
(212) 481-6350

REFERENCE MATERIALS

- Allington, Richard, & Strange, Michael. Learning Through Reading in the Content Areas. Lexington, Ma.: Heath, 1980.
- Bates, Percy (ed.) Mainstreaming: Our Current Knowledge Base. Minneapolis: National Support Systems Project (350 Elliot Hall, 75 E. River Rd, University of Minnesota, Minneapolis, Mn. 55455, \$3.50), 1981.
- Bear Don't Walk, Marjorie. Options for Native Americans in vocational education. In Wall (Ed.), Vocational Education for Special Groups, pp 125-135.
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- Blankenship, Martha, & Moerchen, Barbara. Home Economics Education Text and Self-Instruction Modules. Boston: Houghton Mifflin, 1979.
- Block, J.G., & Anderson, L. W. Mastery Learning in Classroom Instruction. New York: Macmillan, 1975.
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- Bloom, Benjamin. Human Characteristics and School Learning. New York: McGraw hill, 1976.
- Bruwelheide, Kenneth. Special Needs Education Materials for Vocational and Industrial Education: Classroom Teacher's Handbook, 1981
A Planning Guide for Vocational Area Teachers, 1981, and
A Bibliography, Vol. II, 1981.
Montana State University and Montana Department of Public Instruction, Vocational Education, Helena, MT 59601.
- All high schools in Montana received copies of all three publications. Check with school administrator if books have not been made available to vocational instructors.
- Charles, C.N., & Malian, Ida. The Special Student: Practical Help for the Classroom Teacher. St. Louis: C. V. Mosby, 1980.

Very good general reference book for mainstreaming Each handicapping condition (including behavior disorders) is described and possible interventions are suggested. Developing and implementing IEP's are included.

Council for Exceptional Children, Publication Sales, 1920
Association Drive, Reston, Va 22091.

Distribution of materials on various aspects of mainstreaming
and handicapping conditions. Titles include:

Birch, J. W. Hearing impaired pupils in the mainstream.
(1976).

Birch, J. W. Mainstreaming: Educable mentally retarded
children in regular classes. (1974)

Freeman, G.G. Speech and language services and the classroom
teacher. (1977)

Grosenick, J.K., & M.C. Reynolds (Eds). Teacher education:
Renegotiating roles for mainstreaming. (1978)

Jones, R.A. (Ed.) Minstreaming: The minority child in
regular classes. (1976)

Developing Independent Living Skills for Physically Handicapped.
Indiana, Pa.: Indiana University, Home Economics Educa-
tion, 1974.

Directory of National Information Sources on Handicapping Condi-
tions and Related Services. DHEW Pub. No. (OHDS)80-2207,
Department of Health and Human Services, 200 Independence
Ave. S.W., Washington, D.C. 20201.

Cross referenced by organizations, handicaps, testing ser-
vices available, etc.; free of charge

Exceptional Child Quarterly James Kauffman, Ed. published
quarterly by Aspen Systems Corporation, 16792 Oakmont Avenue,
Gaithersburg, Md 20877. (\$30.00 yearly, \$13.50 single issue)
Available also in Microfilm from University Microfilms
International.

Each journal issue concentrates on a particular issue
relevant to special education. Some issue topics include
Peer Relations and Exceptional Children and Youth, Vol. 1,
(4), February 1981; "Attention Disorders: Implications for
the Classroom, Vol. 2 (3), November 1981; and Special
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Spring, 1980, 72, 46-49.

Foster, J.C. et al. Guidance, Counseling, and Support Services for
High School Students with Physical Disabilities. Cambridge,
Ma.: Technical Education Research Centers, 44 Beattle St.,
1978.

Gilstrap, R.L., and Martin. W.R. Current Strategies for Teachers:
A Resource for Personalizing Instruction. Santa Monica:
Goodyear Publishing Co., 1975.

Surveys various methods of individualizing instruction citing advantages and disadvantages of each technique or method.

A Guide to Mainstreaming in Home Economics. Cedar Lakes, W. Va.: Bureau of Vocational, Technical and Adult Education, West Virginia State Department of Education, 1981.

Gutskey, T. R. Individualizing instruction in the group-based classroom: The mastery learning model. Teaching Education and Special Education, 1980, 3(4).

Handbook for Programs in Vocational Education for the Handicapped. Lubbock, Texas: Home Economics Instructional Materials Center, Texas Tech University, 1978.

Homme, L. How to Use Contingency Contracting in the Classroom. Champaign, Illinois: Research Press, 1970.

Illinois Teacher, Mar/April 1981, May/June 1981.

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Klein, N.K., Pasch, M., and Frew T.W. Curriculum Analysis and Design for Retarded Learners. Columbus, Ohio: Charles E. Merrill, 1979.

General information on successful implementation of mainstreaming of retarded learners. Includes section on "Functional Life Curriculum".

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Love, H.D., & Walthall, J.E. A Handbook of Medical, Educational, and Psychological Information for Teachers of Physically Handicapped Children. Springfield, Ill.: C.C. Thomas, 1977.

Maloney, P., & Weisberger, R. Mainstreaming the Handicapped in Vocational Education: Serving the Communication Impaired. Palo Alto, Ca.: 1977. (ERIC reference: ED 142 749)

Meers, G.P. Handbook of Special Vocational Needs Education. Rockville, Md.: Aspen Systems, 1980.

Montana Vocational Home Economics Curriculum. Montana State University and Montana Office of Public Instruction, 1980.

Suggests curriculum appropriate to home economics programs at middle school, junior and senior high levels.

Paul, J. et al. Mainstreaming: A Practical Guide. Syracuse, N.Y.: Syracuse University Press, 1977.

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Reports on several model programs and management techniques for mainstreaming. Articles include: Mainstreaming at the secondary level: classroom management techniques, by Pamela Mills.

Resurge '79: Manual for Identifying, Classifying and Serving the Disadvantaged and Handicapped Under the Vocational Education Amendments of 1976 (P.L. 94-482). U.S. Department of Health, Education and Welfare; Office of Education. (017-080-02077-7, U.S. Government Printing Office).

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Stephens, Thomas M., Blackhurst, A. E., & Magliocca, L. A. Teaching Mainstreamed Students. New York: John Wiley & Sons, 1982.

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An annotated bibliography of resources and information for modifying vocational curricula for handicapped students.

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Wehman, Paul, & McLaughlin, Phillip. Vocational Curriculum for Developmentally Disabled Persons. Baltimore: University Park Press, 1980.

Wiseman, D.E., & Hartwell, L.K. Parallel Alternate Curriculum: A Planning Model for Secondary Level Instructors. Tempe, Ariz.: Arizona State University, 1981.

A mainstream approach for low achieving secondary non-readers or poor readers. PAC uses a variety of communication vehicles (tape recordings, talking books, videotapes, lectures, etc.) to alleviate the need to "water down" the curriculum.

Woodward, Dolores M. Mainstreaming the Learning Disabled Adolescent, A manual of strategies and materials. Rockville: Aspen Publications, 1981

Practical suggestions for adapting regular lessons to meet the special needs of learning disabled and how to capitalize on student's abilities. Includes instruments to assess student reading level, reading level of texts and student learning styles.

Working with the Handicapped in the Vocational Home Economics Classroom. Columbus, OH: Division of Vocational Education, Home Economics Section, State Department of Education. 43215, 1979.

Section on handicapping conditions includes characteristics, interventions, and bibliography for each handicap. Performance checklists, grading alternatives and management techniques are included.

CURRICULUM MATERIALS

A Manual of Program Instruction in Kitchen Skills for the Visually Impaired Homemaker. Denver, Colorado: Public Service Company of Colorado, 1976.

Becoming Independent: A Living Skills Sytem Edmark Assoiates, P. O. Box 3903, Bellevue, Wa. 98009, 1-800-426-0856. (\$285.00)

Betty Crocker's Cookbook for Boys and Girls. New York: Golden Press, 1980 (3.95). Simplified recipes, many illustrations

Blankenship, M.L. (Ed.). Competency-based curriculum for home management. Ripley, WV: Vocational Curriculum Laboratory, Cedar Lakes, 1976.

The Cap Approach to Modifying Vocational Programs for Handicapped Students, Vol. 4, with an example in food preparation. Wisconsin Vocational Studies Center. University of Wisconsin-Madison, 1979.

Cluster Guide: Consumer Home Economics (Vol. 8) and Cluster Guide: Food Preparation and Service (Vol. 10),

Insturctional resource guides to enhance Cooperative Vocational Education/Special Education Teaching. Each task (e.g. explore decision-making techniques) is broken down into behavioral task knowledges/skills, instructional methods, student progress, language of the task, quantitative concepts and further suggestions. Available for loan from Vocational Special Needs Specialist, Resource Center, Office of Public Instruction, Helena, Montana.

Cooking Kit, The. The Junior League of Spartanburg, Inc. P.O. Box 2881, Spartanburg, SC 29304 (\$9.95 plus \$1.30 postage per set).

Picture recipes are color coded to go along with color coded measures.

Cooking with Betty Crocker Mixes. Large Type Edition, 4th Printing, 1974.

Package directions and simple recipes.

Crawford, G.B., et al. Clothing Construction: An Instructional Package with Adaptations for Visually Impaired Individuals. Grand Forks, ND: University of North Dakota, Department of Home Economics and Nutrition, 1976. (ERIC Documment Reproduction Service No. ED 159 393).

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Dewey, Margaret. Teaching Home Economics to Special Students. Portland, ME: J. Weston Walsh Publisher, 1976.

Illustrated curriculum for special learners

Dual Role Consumer and Homemaking for the Occupation of Homemaking: Vocational Home Economics Curriculum guide for Ohio. Columbus: Home Economics Section, Division of Vocational Education, 1974.

Edge, Nellie. Kids in the Kitchen. (formerly published under title "Kindergarten Cooks"). Port Angeles, WA: Peninsula Publishing, 1975.

Beginning illustrated cookbook (contains no meats or main dishes).

Edmonson, Barbara. "Sociosexual Education for the Handicapped" Exceptional Education Quarterly. Vol 1 (2), August, 1980, pg. 67-76.

Article includes a bibliography of resource materials available for sociosexual education for various handicapping conditions.

Funari, Mary. Learning to Sew, Part 1. State of New Jersey, department of Education, Division of Vocational Education, 1974. (available from Vocational-Technical Curriculum Laboratory, Rutgers University, Building 4103, Kilmer Campus, New Brunswick, NJ).

Manual for student use. Large pictures illustrate equipment, hand stitches, seam finishes, machine threading, measuring techniques.

Furneisen, Barbara. Food Service State of New Jersey Dept. of Education, Division of Vocational Education, 1971. (available from Vocational-Technical Curriculum Laboratory, Rutgers University, Bldg. 4103 Kilmer Campus, New Brunswick, N.J.). Similar to the above but focused on food service skills.

Homemaking Manual: A reference manual for rehabilitation teachers. Kalamazoo, Michigan: College of Health and Human Services, Dept. of Blind Rehabilitation, Western Michigan University, 1977.

Details strategies for teaching self and home care skills to the blind.

Kahan, Ellen House. Cooking Activities for the Retarded Child. Nashville, Tenn: Abingdon Press, 1977.

Life Skills for Mental Health. Georgia Department of Human Resources, Division of Mental Health and Mental Retardation Prevention Unit, Georgia State Department of Education, 1977. for ages 5-8; 9-11; 12-14; 15-18; or adults (available through Cascade County Mental Health Association).

Look and Cook. developed by St. Paul Public Schools, Vocational and Adult Education, 1977. Available from: Minnesota Instructional Media Center, 3300 Century Ave. N, White Bear Lake, MN 55110.

Mellot, Roger. Human Sexuality and Mental Retardation, Piggy Buttons and Sprinkler Systems. (available from Family Planning or Training Resource & Information Center[TRIC], 1219 8th Ave., Helena, MT 59601

Sex education program developed for trainable and educable mentally retarded and used by Reach, Inc.(Bozeman-area Developmentally Disabled Training Agency). Includes a resource list.

Milliken, E.J. Independent Living for the Handicapped. Home Economics Module #HMF 506). Miami: Florida International University, 1975.

Module in Occupational Home Economics Education Series. Washington, D.C.: U.S. Government Printing Office, 1977.

Catering services, #017-080-01761-0.

Clothing alterations, #017-080-01762-8

Consumer services, #017-080-01763-6.

Fabric and textiles merchandising, #017-080-01754-4.

Fast food services, #017-080-01765-2.

Others also available.

Redick, S.S. The Physically Handicapped Student in the Regular Home Economics Classroom: A Guide for Teaching Grooming and Clothing. Danville, IL: Interstate, 1976.

Redick, S.S. The Physically Handicapped Student in the Regular Home Economics Classroom: A Guide for Teaching Housing and Home Care. Danville, IL: Interstate, 1976.

Redick, S.S. The Physically handicapped Student in the Regular Home Economics Classroom: Teaching Nutrition and Foods. Danville, IL: Interstate, 1976.

Rose, I.B., & White, M.E. Child Care and Development Occupations Competency Based Teaching Modules. Stock No. 1780-01360. Washington, DC: U.S. Government Printing Office, 1974.

Social Issues Resources Series, Inc. (Sir S.), P.O. Box 2507,
Boca Raton, Florida 33432. 800-327-0513

Volume titles include Consumerism, Sexuality, Food, Family,
Money, Communication, Work.

Stead, Freida. A Special Picture Cookbook. Lawrence, Kansas: H
& H Enterprises, 1974.

CURRICULUM MATERIALS SOURCES

American Red Cross

Curriculum materials include Facts for Life (Consumerisms) and Babysitting.

Curriculum Associates, Inc., 5 Esquire Road, North Billerica, Ma. 01862-2589, 800-225-0248

Materials available include kiagnastic tools, Learning Center materials, special needs materials.

Edmark Associates, P. O. Box 3903, Bellevue, Wa 98009, 1-800-426-0856

Has catalog of educational materials including curriculum guide, assessment instruments, pre-vocational materials, management and planning guides.

Elwyr Institute, 4017 Ludlow St., Philadelphia, Pa. 19104

Personal adjustment training.

Holcombs Educational Materials Mart, 3000 Quigley Rd., Cleveland, Ohio 44113

Home Economics Instructional Materials Center, Texas Tech University, Lubbock, Texas

Home Economics Learning Programs (HELPS). Washington, DC: American Home Economics Association.

Horn, F. M. & Barsness, A.O. Annotated bibliography of instructional materials for use by home economics teachers with educable mentally retarded students (Rev.ed.). Stevens Point: University of Wisconsin, May 1975.

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NOTE: The two publications by Horn and Barsness are available as a set from Instructional Materials Labofatory, 10 Industrial Education Building, University of Missouri-Columbia, Columbia, Mo. 65201.

Learning Activity Paks (LAPs). Nova Schools, Fort Lauderdale, Florida.

The idea of LAPs originated there, but many LAPs have been developed in other school systems.

The Macmillan Company, School Department, 539 Turtle Creek South
Dr., Indianapolis, In. 46227

National Support Systems Project, 3350 Elliott Hall, 75 East
River Road, University of Minnesota, Minneapolis, Mn. 55455

New Readers Press, Box 131, Syracuse, NY 13210

Skyline School, Great Falls, Mt., Sarah Eidsvig and Sherry
Halley

Sarah and Sherry have developed numerous unpublished-home
economics precision teaching lessons.

EQUIPMENT SOURCES

REFER ALSO TO THE NATIONAL AGENCY RESOURCES SECTION

Cleo Living Aids
ADL Aids to Daily Living
3957 Mayfield Road
Cleveland, OH 44121

Fred Samons, Inc.
P.O. Box 32
Brookfield, IL 60513

Gugerty, J.J., et al. Tools, Equipment and Machinery Adapted for the Vocational Education and Employment of Handicapped People. Madison, WI: Vocational Studies Center, University of Wisconsin, 1980.

Illinois Bell Telephone
Communications Center for the Disabled
225 West Randolph Street
Chicago, IL 60606

Maddock, Inc.
Pequannock, NJ 97440

National Center, Educational Media and Materials for the
Handicapped (NCEMMH)
Ohio State University
Columbus, OH 43210
(614) 422-7596

Physically Handicapped—Adaptive Aids and Equipment/Communication Systems/Architectural Design: A Selected Bibliography. Reston, VA: Council for Exceptional Children, Exceptional Child Bibliography Series Number 655.

Telesensory Systems, Inc.
3408 Hillview Avenue
Palo Alto, CA 94304
(415) 493-2626

Vocational Education Special Needs Project Manual

Montana VIEW/Guidance

Human Potential Development/Displaced Homemakers

Vocational Agriculture/FFA

Apprentice Education

Trade & Industry

Technical Education

Job Training Partnership Act



Business & Office Education

Consumer & Homemaking Education

Wage Earning Home Economics Education

Cooperative Education

Distributive Education

Special Needs Programs

Health Occupation Education

Montana

Office of Public Instruction
Ed Argenbright, Superintendent

PROPOSAL GUIDE

for

DEVELOPING VOCATIONAL SPECIAL NEEDS PROJECTS

This proposal guide was developed by Dr. Kenneth L. Bruwelheide, Associate Professor, Agricultural and Industrial Education Department, Montana State University, Bozeman, Montana, pursuant to a grant with the Montana State Office of Public Instruction, Department of Vocational Education Services.

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INTRODUCTION

The Purpose of This Project Planning Document

Proposals which are developed for various funding agencies such as the Office of Public Instruction may differ greatly in final form. Some funding agencies require a simple letter of application while other agencies require a complex set of application forms with an attached narrative. In order to simplify the proposal/grant writing process for Special Needs resources from the Office of Public Instruction, the following is suggested as an acceptable format. This outline could be considered to be the basic planning/writing format for all special needs competitive proposal applications. Hopefully this format and the accompanying narrative will remove much of the confusion and frustration from the process of developing a proposal which will lead to improving the instructional program in your school or district.

While the following may seem to be a long and drawn out requirement, an important aspect of competitive proposal development is the initial planning. A comprehensive project proposal requires an initial serious review of all aspects of the proposed project. By doing this applicants may realistically review all components for suitability of purpose and the ability to complete their project.

Following the table of contents of this guide, each component part will be reviewed in order to explain the content of each section. The overall purpose is to simplify the proposal writing process for individuals writing and submitting, as well as, those reviewing proposals for acceptance. It is suggested that this proposal writing guide be reviewed in its entirety before writing begins.

FACTS YOU SHOULD KNOW BEFORE WRITING
A VOCATIONAL SPECIAL NEEDS PROPOSAL

Vocational Special Needs projects must address serving the disadvantaged or handicapped student who cannot succeed in a regular vocational program without supportive services, or require special programs designed to meet their unique learning needs to acquire entry level skills.

Support services are those services over and above those provided to students in a regular vocational program. Some examples are: scheduling modification, curriculum modification, curriculum development, equipment modification, remedial services needed to succeed in a regular vocational or cooperative programs, job placement services, tutorial services and purchase of specialized equipment or curriculum materials.

Vocational Special Needs monies are to be used to provide the mainstreamed handicapped or disadvantaged student special educational and related services not required for non handicapped or non disadvantaged students. The same is true for state and local monies which are used to match the requested federal funds.

In some instances, the handicapped or disadvantaged student cannot benefit from the regular vocational education program even with modifications to the program. In such cases, a separate specialized program may be designed specifically for the handicapped or disadvantaged students which may be funded with federal and state local matching funds.

SPECIAL NOTE: All project applications for special needs funds are reviewed by the Office of Public Instruction on a competitive basis.

DIRECTIONS FOR PROPOSAL COMPLETION

This booklet is presented as an outline and a guide for those individuals and educational agencies wishing to prepare a vocational special needs project application. Completion of each section of this outline is essential in order to provide the information necessary for an overall picture of the proposed project for review and consideration. If you feel that a section of information does not apply to a particular project, please state so in that section and explain why it does not apply.

PROGRAM INFORMATION

The cover page for the Disadvantaged/Handicapped Proposal used by the Office of Public Instruction requires only supplying the correct education agency and title information. A complete set of all forms appear in Appendix D of this document.

Directions:

1. Two copies of this proposal form and addendums should be prepared by the administrative and instructional staff with the advice of the local advisory committee and should relate to your Local Plan for Vocational Education.
2. Submit TWO copies including an abstract to the Assistant Superintendent for Vocational Education Services, Office of Public Instruction, Helena, Montana 59620.

Dist. No. _____	<input type="checkbox"/> Vo-Tech <input type="checkbox"/> High School <input type="checkbox"/> Other	County	City	ZIP Code	School Name
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I. TYPE OF PROGRAM:

____Disadvantaged/Handicapped

____Cooperative

II. LEVEL OF PROGRAM:

____Secondary

____Postsecondary

____Adult

Please indicate the type of program proposal and level of program. You may select more than one category. The following definitions may help you to categorize your program.

VOCATIONAL EDUCATION DEFINITIONS

Handicapped: A student evaluated as being mentally retarded, hard of hearing, deaf, speech impaired, visually handicapped, emotionally disturbed, orthopedically impaired, other health impaired, deaf-blind, multi-handicapped, or as having specific learning disabilities who by reason thereof require special education and related services, and who because of their handicapping condition, cannot succeed in the regular vocational education program without special education assistance or who require a modified vocational education program. (PL 94-142 and PL 94-482, Title II, Part C. Section 195,7)

Disadvantaged Student: A student (other than a handicapped student) who has academic or economic handicap(s) and who require special services and assistance in order to enable them to succeed in vocational education programs.

There are several sub-categories under which students may be classified as disadvantaged, the first of which is Academically Disadvantaged. To qualify as an academically disadvantaged student, it must be demonstrated that the individual student is not and will not succeed in the regular vocational education program due to at least one of the following deficiencies:

1. Language Deficiency related to the individual's inability to communicate verbally within his/her environment. This deficiency may be characterized by students who have limited vocabularies, poor grammatical skills, and/or difficulties in understanding basic language.

In some cases, students with language deficiencies come from homes where English is not the primary language spoken. For these students, English language skills are taught as a foreign language. When English is not the primary language spoken at home, remedial programs may be set up to help increase vocabulary and verbal skills necessary to succeed in a vocational program.

2. Reading and/or Writing Deficiencies are observable in students who demonstrate a low ability and comprehension in reading tasks, or in their ability to communicate in writing. Similar to those cases found in language deficiencies, reading and writing skills are taught to many students as a foreign language, while others receive remedial help to upgrade their reading and/or writing skills.

3. Computational Deficiencies are characterized by students who have extreme difficulty working with mathematical and quantitative problems that are required within a vocational program. These students will normally show a significant lack of computational skills and will not be able to maintain a degree of acceptable progress.

4. General Educational Deficiencies are related to problems that are more difficult to categorize under one or more of the above deficiencies. Typical of the traits found in students under this sub-category are: low achievement scores, poor attendance records, dropout or potential dropout, no conception of educational procedures or requirements for educational success, or a lack of parental support.

The second sub-category of disadvantaged is based upon economic considerations. The Economically Disadvantaged student is one whose family income is normally below the poverty level, as defined by the U.S. Bureau of Labor. The identification of these students is generally easier to accomplish than the other sub-categories discussed, since school officials are in frequent contact with welfare and social service agencies. These students may have one or more of the following characteristics: geographic isolation, economic assistance needed to enter or to stay in school, and those individuals who are either unemployed or underemployed.

Cooperative Education: Method of delivering vocational education for persons who, by written cooperative arrangements between the school and employers, are employed and receive compensation, and also receive instruction, including required academic courses and related vocational instruction by alternation of study in school with a job in any occupational field.

III. Program Areas (Check appropriate box)

- | | |
|--|--|
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> Industrial Arts |
| <input type="checkbox"/> Business and Office | <input type="checkbox"/> Trades and Industry |
| <input type="checkbox"/> Consumer Homemaking | <input type="checkbox"/> Wage Earning Home Economics |
| <input type="checkbox"/> Distributive/Marketing Ed | <input type="checkbox"/> Other(specify) |
| <input type="checkbox"/> Health Occupations Ed | |

Proposal Information

I. Title:

A. Each proposal should have a formal title. This title should include:

1. A direct indication of the major purpose of the project.
2. An indication of the educational group to benefit or to be affected by the project activity.

B. Titles should be as concise and descriptive as possible.

II. PROPOSAL:

A. Body of Proposal

1. Problem Statement - At this point it will be necessary to zero in on the specific problem or problems that you wish to investigate or solve through the program you are proposing. There are some common difficulties which individuals encounter when trying to define problems.

"Occasionally an individual in behalf of an educational agency will show a broad picture of the problems in a particular community." (Kiritz, 1978, p. 2) Proposal writers oftentimes do not narrow down a specific problem or problems that are solvable. This leaves the funding source feeling as though it will take a great deal more than the proposed project and its resources to solve the problem.

"Narrow down the definition of the problem you want to research or develop into something you can hope to accomplish within a reasonable amount of time and resources." (Kiritz, 1978, p. 2)

"Document the problem. How do you know that a problem really exists? Do not assume that everyone is as aware of this particular problem as you." (Kiritz, 1978, p. 2) The funding source wants you to demonstrate your knowledge of the problem. This is the place to use some key statistics, substantiating the problem but do not fill your proposal with charts and tables.

A. Body of Proposal (continued)

To summarize, the following should be done:

- Make a logical connection between you and your educational agencies background and the problem and needs on which you propose to work.
 - Support the existence of the problem by evidence. Statistics are just one method, needs assessment and observation are other examples.
 - Clearly define the problems with which you intend to work. Make sure that what you want to do is workable and can be accomplished within a reasonable amount of time and with reasonable resources.
- (Kiritz, 1978. p. 3)

2. Program Objectives - A major concern throughout the proposal is to develop a logical flow from one section to another. The introduction is used to set the context of the problem statement and the problem statement then sets the state for the objectives.

An objective is a specific, measurable outcome of your project.

If you have clearly defined a problem, then the objectives will offer a solution for the problem.

In vocational programs, for example, specific trade competencies or entry level skills are often identified as the objectives of the program. In developing special needs proposals the writer must be aware of the students to be served and develop attainable objectives. Although the objectives will be different for each proposal, most proposals will be learner directed and behaviorial objectives should be developed. Remember a behaviorial objective should contain an action verb. Some examples of action or "doing" verbs are: identify, distinguish, construct, name, describe and demonstrate. An example of an objective is: The students

A. Body of Proposal (continued)

will demonstrate an entry level drafting skill by completing a series of drawings 70% of which will meet the drafting standards of the vocational education teacher.

"One common problem with many proposals is difficulty to distinguish between means and ends, or between methods and objectives." (Kiritz, 1978, p. 3) It may be important to first picture the final outcome of the project--the objectives, then think about how to achieve them--the methods.

The developer/planner of a project should center that activity on a few major objectives. Most concise project ideas can be expressed as several major thoughts or activities. Project proposals which have many major objectives probably have not been well planned. Each objective should be an independent statement with a clearly measureable outcome.

3. Program Methodology (Activities) - The activities that take place during a project have as a primary purpose the satisfying of the several major objectives of the project. These activities describe the methodology to be used.

In many cases there will be one or several methods used to accomplish the project objectives. Methods, then, should be keyed directly to the objectives.

If it is not obviously apparent, the funding agency will need to know the following about methodology:

1. Why have you selected a particular method
2. Are there viable alternative methods
3. Will your method permit the clear evaluation of the achievement of the objective.

Remember, in outlining your methodology that there is a method which leads to the achievement of each of your stated objectives. Keep methods realistic within the resource and time frame available.

4. Time Schedule - The Office of Public Instruction requires a time table for project completion. Please provide a calendar of events from the beginning of the project through the various phases to the end date. Projects extend from July 1 to June 30. An extension to August 31 may be obtained upon request. The rationale for the request must be submitted in writing.

5. Evaluation - In proposal development the evaluation process serves two major purposes:

1. Evaluation is used to determine how effectively the major objectives of the project are being satisfied, in other words, results.
2. In-process evaluation may be used to provide program information during the course of the project. This is often done with projects that are new or innovative in nature so that program adjustments may be made if necessary. The in-process evaluation are most valuable to the project director.

Concise measureable objectives set the stage for effective evaluation. The criteria for evaluation should be a stated part of the project objectives.

In describing the evaluation of your proposed project, it should be noted that most funding agencies prefer the use of objective evaluative measures. This is because subjective evaluations rarely provide substantive information.

Subjective evaluation may indicate how people, often project participants, feel about the project. It must be remembered that often these types of evaluations are biased due to the observer's association and closeness to the project.

The preferred type of evaluation is the objective type. These evaluations are usually completed by individuals who are generally knowledgeable about the type and scope of the project activities. Evaluators of this type are referred to as outside evaluators and they usually do not have knowledge of specific project activities prior to the evaluation.

An example of an objective evaluation would be:

1. Select an individual or a panel of "experts" who work in fields directly related to the scope of your project.
2. Provide the evaluator(s) with project materials including the proposal, objectives, methodology, and measurable results.
3. Request a written summative and qualitative statement of evaluation. These statements should pertain to the achievement of the project stated objective(s).

Each proposal should contain provisions for an objective evaluation--the results to be shared with the funding agency. Often this evaluation is the key to continued funding. The inclusion of an objective evaluation measure in the project proposal is a requirement.

6. Participants

1. Estimate the number of students by gender to participate in this program this year, with categories of disadvantage and/or handicap.

2. What percent is this of your total enrollment?

DAILY ATTENDANCE RECORDS must be maintained at the site of instruction.

7. Coordination with Other Programs

Describe the coordination of this program with other VOCATIONAL EDUCATION programs, SPECIAL EDUCATION programs, Vocational Rehabilitation programs of the Montana Department of Social and Rehabilitation Service programs. In compliance with 94-482, Section 104.533, describe the method of identification of students enrolled in non-profit private schools in the area served by the local education agency. Describe the manner in which identified students of a non-profit private school may participate in the proposed program.

An example of coordination with other programs would be: A Special Needs proposal requesting monies to adapt equipment in a regular Industrial Arts program to accommodate the needs of a physically handicapped student confined to a wheelchair. This student also requires the assistance of a teacher aide to take notes and assist in completing assignments. State Special Education monies are supporting the teacher aide and hence this is a coordinated effort between Vocational Education and Special Education. Another example would be the development of an agreement between the local JTPA Council and an LEA to serve the academically disadvantaged youth. The LEA could provide the evaluation and remedial services the student required with a Special Needs grant so the student could then be placed into a job training program.

8. Advisory Committee

Due to their nature all programs which deal with special needs and vocational education work in coordination with an advisory committee. Occasionally the advisory committee for a particular education program was the origin of the project idea.

Remember that the advisory committee is just that--advisory in nature and has no direct authority over the project. Advisory committee members should be selected because of their interest in the program and what they may be able to offer to the project.

Advisory committee members may assist in the following manner:

- a. Development of project proposal
- b. Public Relations
- c. Coordination of the project with other student Services
- d. Project evaluation and reporting
- e. Assessment of community and student needs

The names, gender and occupations of the advisory committee members should be submitted with the project application. In example Mr. John Smith, employee, Concom Telecommunications.

9. Dissemination of Results

Work that is completed through educational project activities should be shared with the education community. There are many opportunities to disseminate project results and most funding agencies require this to be done in some fashion.

Information may be disseminated through discipline newsletters, workshops, educational fair presentations, journals, as well as popular newspaper articles. Remember that if the project idea was important enough to develop an idea and to be funded, the results are valuable to other educators. Technical assistance may be requested from OPI staff for this purpose.

10. Budget

Budget requirements vary with each type of proposal. The following is an outline of budget categories. A sample budget sheet is attached, Appendix A. While budget sheets change from time to time, important considerations should be remembered:

- A. All money requests must fall into one of the line item categories.
- B. Projects cannot exceed the total budget amount requested.
- C. Transferring monies between budget line item requires permission in writing from the funding agency.
- D. The Office of Public Instruction requires matching funds for proposals on an equal matching or 50/50 match basis from state and local education agency funds. The proposal must also include a rationale for the funding match which must define an audit trail within a local district or agencies budget.

Definitions which may be helpful:

For purposes of this subpart: "Cost sharing or matching" means the value of third-party in-kind contributions and that portion of the costs of a grant supported project or program not borne by the Federal Government. Third party in kind contributions or matching funds must be

property or services supported by state or local funds which will be directly utilized in the operation of program addressed in the Special Needs proposal.

Major Equipment-Equipment costing over \$300 per single item--must be itemized on the Major Instructional Equipment Sheet (Appendix A,C).

Minor Equipment-All minor equipment costing less than \$300 per single item--must be itemized in the Minor Instructional Equipment Sheet (Appendix A,C).

Budget Categories

All budget items must fit an existing budget category. A sample budget sheet and an explanation of budget categories may be found in Appendix A.

11. Coordination with Other Funding Bases

Occasionally a project is proposed to work in coordination with an existing funded project of similar nature. If this is the case the exact relationship should be explained and outlined. Projects that have been submitted to more than one funding agency simultaneously should give notice of such submission. To be included in Section I, Part B of Proposal Application.

12. Assurances

The assurances contained in the Local Plan for Vocational Education are applicable for this program. Applicable state and federal standards of vocational education must be met by this program and assurance is given that this proposal does not discriminate nor violate provisions of Title IX, Title VI, and Section 504. An

assurance statement must accompany the proposal which guarantees the elimination of bias on the basis of sex, handicap, age or national origin.

13. Vita

This is the professional resume of the proposed project director and instructions if appropriate. The document presents a personal and professional picture of the director. The vita should be brief and describe those qualifications that will assure the funding agency of satisfactory project completion.

Summary/Abstract

"The summary/abstract is a very important part of a proposal-not something written as an afterthought." (Kiritz, 1978, p. 1) In writing proposals to private foundations, the summary/abstract is often presented as a cover letter and is therefore, the first impression given of the project. The summary/abstract is the first thing that the funding agency will read. It should be clear, concise, specific, and brief (not over one page). It should identify who you are, briefly describe the scope of your project listing the objectives of the project, the procedure to obtain the objectives and the expected outcomes and the projected costs.

"Many funding agencies may review the summary/abstracts as a first step in screening for acceptance." (Kiritz, 1978, p. 1) This means that each proposal is reviewed to see if it is consistent with the purposes of the funding categories and the requirements of the application. It is, therefore, important to spend time to develop a summary/abstract of your proposal project that the funding agency may use to obtain a quick, clear picture of the project. The summary/abstract should portray the importance and benefit of the project and should be written after you have developed the proposals.

The abstract should include the title of the project, the name of the applicant organization, the name and title of the project director, the total federal funds requested, the objectives of the proposal, the activities to be used to obtain the objectives and the expected outcome of the activities. A sample abstract is included in the appendix.

FINAL PROPOSAL OUTLINE

- I. Title Page
 - A. Title and applicant information
 - B. Background information
- II. Body of the Proposal
 - A. Problem statement
 - B. Objectives
 - C. Procedures
 - D. Time Schedule
 - E. Facilities and equipment
 - F. Guidance and job placement
 - G. Evaluation
 - H. Coordination with other programs
 - I. Advisory committees
 - J. Participants
 - K. Personnel
 - L. Board or other governing agency commitment
 - M. Assurances
 - N. Budget
 - O. Summary/Abstract
- III. Assurances
- IV. Estimate Budget
- V. Authorization
- VI. Abstract

--APPENDIX--

Appendix A

Budget Category Information

On instructor's salaries line show only the salary of instructors applicable to this project.

Budget Items	A Total Amount of Fed. Funds Requested	B Matching Funds	OPI USE ONLY Budget approved for reimbursement
ADMINISTRATION			
Administrative salaries			
Other expenses			
TOTAL ADMINISTRATION			
INSTRUCTION			
Supervisors' salaries			
Instructors' salaries			
Clerical salaries			
Instructional supplies			
Instructional minor equip. *			
Other supervisory expenses			
Other instructional expenses			
Instructional travel expense			
Consultants' fees			
Consultants' travel			
Other consultants' expenses			
TOTAL INSTRUCTION			
SUPPORTIVE SERVICES			
Guidance salaries			
Clerical salaries			
Guidance travel expenses			
Other guidance expenses			
TOTAL SUPPORTIVE SERVICES			
MAINTENANCE OF PLANT			
Inst. equip. maint. & repair			
TOTAL MAINTENANCE OF PLANT			
OTHER CURRENT CHARGES			
Social Security			
Teachers' retirement			
Public employees' retirement			
Unemployment compensation			
Rental of lands & buildings			
Insurance			
Other Expenses (specify)			
TOTAL OTHER CURRENT CHARGES			
CAPITAL OUTLAY			
Instructional major equip. **			
TOTAL CAPITAL OUTLAY			
GRAND TOTAL			
PROJECT GRAND TOTAL (Columns A + B)			

*Expenditures for all instructional equipment having a unit cost of less than \$300.
 ** Expenditures for all instructional equipment having a unit cost of \$300 or more.
 An itemized list of Major Instructional Equipment should be included on page

BUDGET EXPLANATION SHEET

If the following budget line items have been included on the estimated budget sheet, page , a brief explanatory narrative should be included on a separate page. Refer to the Montana School Finance and Statistics Manual.

- : Administrative salaries¹ - Include the portion (%) of salary devoted to administering this program and identify by position the individual(s) involved in the administration of the project.
- : Supervisors' salaries - Include the portion (%) of salary devoted to supervising this program and identify by position the individual(s) involved in this project. An explanation of these individual's duties as related to the project will be necessary. Timesheets are required for audit purposes.
- : Instructors' salaries - Include the portion (%) of salary devoted to the program. This should reflect the amount of time or periods per day spent in instruction and preparation for the project. Timesheets are required for audit purposes.
- : Instructional travel expenses - Explain why the travel is necessary and who will be involved (instructors and/or students). Student per diem is not an allowable expense.
- : Consultants' fees - Specify rate of pay, travel, per diem for each consultant.
- : Guidance salaries - Include the portion (%) of salary devoted to the guidance of the students enrolled in this proposed program. Timesheets are required for audit purposes.
- : Guidance travel expenses - Explain the reason of the travel involved and amount of travel.
- : Rental of lands and buildings - Provide a rationale for rental of lands and buildings. Include a cost breakdown of the rental.
- : Other expenses - Specify any expenses that are not included in budget line items of the estimated budget which are of an unusual nature but are essential to the success of the proposal.

FUNDING POLICIES FOR DISADVANTAGED/HANDICAPPED/SPECIAL DISADVANTAGED PROGRAMS

Matching funds may be any approved expenditure from state or local sources that a district may use for a specific program. The following illustrate approved expenditures a district or agency may use for matching Federal monies: (see also April 3, 1980 Federal Register pp. 22598-22600)

Salaries or portion of:

Administration	Instruction
Janitorial	Maintenance
Clerical for Administration	Clerical for Instructors
Support Services, such as:	Supplies
1. Guidance	Heat
2. Health	Electricity, Water
3. Psychologist	Postage and Printing

¹Partial salaries charged to a project must be substantiated by local timesheets for audit purposes. This budget item may be used only for state and local match. No federal funds are permitted for local administration expenditures.

Appendix B

Matching Funds

BUDGET INFORMATION

The following pages have been taken from the April 3, 1980 Federal Register. Pages 22598 through 22600 address allowable costs for federally funded projects. Special Needs projects require a brief narrative explanation of all line items expenditures hence all requested budget items must be justified.

Many of the allowable costs, such as travel, fringe benefits, personal services, materials, fit specific line items in the Special Needs budget sheet. Budget items not specifically identified on the budget sheet should be entered in the line item "Other Current Charges-Other expenses (specify).

Excerpts from the above Federal Register, pages 22581 through 22583 refer to matching funds. All Special Needs funds are to be matched on a 50-50 basis.

Appendix A [Reserved]

Appendix B [Reserved]

Appendix C—Principles for Determining Costs Applicable to Grants and Contracts With State and Local Governments

Part I—General

A. Purpose and Scope

1. *Objectives.* This appendix sets forth principles for determining the allowable costs of programs administered by State and local governments under grants from and contracts with the Federal Government. The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal and State or local participation in the financing of a particular grant. They are designed to provide that federally assisted programs bear their fair share of costs recognized under these principles, except where restricted or prohibited by law. No provision for profit or other increment above cost is intended.

2. *Policy guides.* The application of these principles is based on the fundamental premises that:

a. State and local governments are responsible for the efficient and effective administration of grant and contract programs through the application of sound management practices.

b. The grantee or contractor assumes the responsibility for seeing that federally assisted program funds have been expended and accounted for consistent with underlying agreements and program objectives.

c. Each grantee or contractor organization, in recognition of its own unique combination of staff facilities and experience, will have the primary responsibility for employing whatever form of organization and management techniques may be necessary to assure proper and efficient administration.

3. *Application.* These principles will be applied in determining costs incurred by State and local governments under Federal grants and cost reimbursement type contracts (including subgrants and subcontracts) except those with (a) publicly financed educational institutions subject to Appendix D to this part and (b) publicly owned hospitals and other providers of medical care subject to requirements of Appendix E to this part.

B. Definitions

1. *Approval or authorization of the grantor.* Federal agency means documentation evidencing consent prior to incurring specific cost.

2. *Cost allocation plan* means the documentation identifying, accumulating, and distributing allowable costs under grants and contracts together with the allocation methods used.

3. *Cost*, as used herein, means cost as determined on a cash, accrual, or other basis acceptable to the Federal grantor agency as a discharge of the grantee's accountability for Federal funds.

4. *Cost objective* means a pool, center, or area established for the accumulation of cost.

Such areas include organizational units, functions, objects or items of expense, as well as ultimate cost objectives including specific grants, projects, contracts, and other activities.

5. *Federal agency* means the Department of Health, Education, and Welfare.

6. *Grant* means an agreement between the Federal Government and a State or local government whereby the Federal Government provides funds or aid in kind to carry out specified programs, services, or activities. The principles and policies stated in this appendix as applicable to grants in general also apply to any federally sponsored cost reimbursement type of agreement performed by a State or local government, including contracts, subcontracts and subgrants.

7. *Grant program* means those activities and operations of the grantee which are necessary to carry out the purposes of the grant, including any portion of the program financed by the grantee.

8. *Grantee* means the department or agency of State or local government which is responsible for administration of the grant.

9. *Local unit* means any political subdivision of government below the State level.

10. *Other State or local agencies* means departments or agencies of the State or local unit which provide goods, facilities, and services to a grantee.

11. *Services*, as used herein, means goods and facilities, as well as services.

12. *Supporting services* means auxiliary functions necessary to sustain the direct effort involved in administering a grant program or an activity providing service to the grant program. These services may be centralized in the grantee department or in some other agency, and include procurement, payroll, personnel functions, maintenance and operation of space, data processing, accounting budgeting, auditing, mail and messenger service, and the like.

C. Basic Guidelines

1. *Factors affecting allowability of costs.* To be allowable under a grant program, costs must meet the following general criteria:

a. Be necessary and reasonable for proper and efficient administration of the grant program, be allocable thereto under these principles, and, except as specifically provided herein, not be a general expense required to carry out the overall responsibilities of State or local governments.

b. Be authorized or not prohibited under State or local laws or regulations.

c. Conform to any limitations or exclusions set forth in these principles, Federal laws, or other governing limitations as to types or amounts of cost items.

d. Be consistent with policies, regulations, and procedures that apply uniformly to both federally assisted and other activities of the unit of government of which the grantee is a part.

e. Be accorded consistent treatment through application of generally accepted accounting principles appropriate to the circumstances.

f. Not be allocable to or included as a cost of any other federally financed program in either the current or a prior period.

g. Be net of all applicable credits.

2. *Allocable costs.* a. A cost is allocable to a particular cost objective to the extent of benefits received by such objective.

b. Any cost allocable to a particular grant or cost objective under the principles provided for in this appendix may not be shifted to other Federal grant programs to overcome fund deficiencies, avoid restrictions imposed by law or grant agreements, or for other reasons.

c. Where an allocation of joint cost will ultimately result in charges to a grant program, an allocation plan will be required as prescribed in section J.

3. *Applicable credits.* a. Applicable credits refer to those receipts or reduction of expenditure-type transactions which offset or reduce expense items allocable to grants as direct or indirect costs. Examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; sale of publications, equipment, and scrap; income from personal or incidental services; and adjustments of overpayments or erroneous charges.

b. Applicable credits may also arise when Federal funds are received or are available from sources other than the grant program involved to finance operations or capital items of the grantee. This includes costs arising from the use or depreciation of items donated or financed by the Federal Government to fulfill matching requirements under another grant program. These types of credits should likewise be used to reduce related expenditures in determining the rates or amounts applicable to a given grant.

D. Composition of Cost

1. *Total cost.* The total cost of a grant program is comprised of the allowable direct cost incident to its performance, plus its allocable portion of allowable indirect costs, less applicable credits.

2. *Classification of costs.* There is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the grant or other ultimate cost objective. It is essential therefore that each item of cost be treated consistently either as a direct or an indirect cost. Specific guides for determining direct and indirect costs allocable under grant programs are provided in the sections which follow.

E. Direct Costs

1. *General.* Direct costs are those that can be identified specifically with a particular cost objective. These costs may be charged directly to grants, contracts, or to other programs against which costs are finally lodged. Direct costs may also be charged to cost objectives used for the accumulation of costs pending distribution in due course to grants and other ultimate cost objectives.

2. *Application.* Typical direct costs chargeable to grant programs are:

a. Compensation of employees for the time and effort devoted specifically to the execution of grant programs.

b. Cost of materials acquired, consumed, or expended specifically for the purpose of the grant.

c. Equipment and other approved capital expenditures.

d. Other items of expense incurred specifically to carry out the grant agreement.

e. Services furnished specifically for the grant program by other agencies, provided such charges are consistent with criteria outlined in Section G of these principles.

F. Indirect Costs

1. *General.* Indirect costs are those (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities, to the grantee department. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect cost within a grantee department or in other agencies providing services to a grantee department. Indirect cost pools should be distributed to benefiting cost objectives on bases which will produce an equitable result in consideration or relative benefits derived.

2. *Grantee departmental indirect costs.* All grantee departmental indirect costs, including the various levels of supervision, are eligible for allocation to grant programs provided they meet the conditions set forth in this Appendix. In lieu of determining the actual amount of grantee departmental indirect cost allocable to a grant program, the following methods may be used:

a. *Predetermined fixed rates for indirect costs.* A predetermined fixed rate for computing indirect costs applicable to a grant may be negotiated annually in situations where the cost experience and other pertinent facts available are deemed sufficient to enable the contracting parties to reach an informed judgment (1) as to the probable level of indirect costs in the grantee department during the period to be covered by the negotiated rate, and (2) that the amount allowable under the predetermined rate would not exceed actual indirect cost.

b. *Negotiated lump sum for overhead.* A negotiated fixed amount in lieu of indirect costs may be appropriate under circumstances where the benefits derived from a grantee department's indirect services cannot be readily determined as in the case of small, self-contained or isolated activity. When this method is used, a determination should be made that the amount negotiated will be approximately the same as the actual indirect cost that may be incurred. Such amounts negotiated in lieu of indirect costs will be treated as an offset to total indirect expenses of the grantee department before allocation to remaining activities. The base on which such remaining expenses are allocated should be appropriately adjusted.

3. *Limitation on indirect costs.* a. Federal grants may be subject to laws that limit the amount of indirect cost that may be allowed. Agencies that sponsor grants of this type will establish procedures which will assure that

the amount actually allowed for indirect costs under each such grant does not exceed the maximum allowable under the statutory limitation or the amount otherwise allowable under this Appendix, whichever is the smaller.

b. When the amount allowable under a statutory limitation is less than the amount otherwise allocable as indirect costs under this Appendix, the amount not recoverable as indirect costs under a grant may not be shifted to another federally sponsored grant program or contract.

G. Cost Incurred by Agencies Other Than the Grantee

1. *General.* The cost of service provided by other agencies only may include allowable direct costs of the service plus a pro rata share of allowable supporting costs (section B.12.) and supervision directly required in performing the service, but not supervision of a general nature such as that provided by the head of a department and his staff assistants not directly involved in operations. However, supervision by the head of a department or agency whose sole function is providing the service furnished would be an eligible cost. Supporting costs include those furnished by other units of the supplying department or by other agencies.

2. *Alternative methods of determining indirect cost.* In lieu of determining actual indirect cost related to a particular service furnished by another agency, either of the following alternative methods may be used provided only one method is used for a specific service during the fiscal year involved.

a. *Standard indirect rate.* An amount equal to 10 percent of direct labor cost in providing the service performed by another State agency (excluding overtime, shift, or holiday premiums and fringe benefits) may be allowed in lieu of actual allowable indirect cost for that service.

b. *Predetermined fixed rate.* A predetermined fixed rate for indirect cost of the unit or activity providing service may be negotiated as set forth in section F.2.a.

H. Cost Incurred by Grantee Department for Others

1. *General.* The principles provided in section G. will also be used in determining the cost of services provided by the grantee department to another agency.

I. [Reserved]

J. Cost Allocation Plan

1. *General.* A plan for allocation of costs will be required to support the distribution of any joint costs related to the grant program. All costs included in the plan will be supported by formal accounting records which will substantiate the propriety of eventual charges.

2. *Requirements.* The allocation plan of the grantee department should cover all joint costs of the department as well as costs to be allocated under plans of other agencies or organizational unit which are to be included in the costs of federally sponsored programs. The cost allocation plans of all the agencies rendering services to the grantee department, to the extent feasible, should be presented in

a single document. The allocation plan should contain, but not necessarily be limited to, the following:

a. The nature and extent of services provided and their relevance to the federally sponsored programs.

b. The items of expense to be included.

c. The methods to be used in distributing cost.

3. *Instructions for preparation of cost allocation plans.* The Department of Health, Education, and Welfare, in consultation with the other Federal agencies concerned, will be responsible for developing and issuing the instructions for use by State and local government grantees in preparation of cost allocation plans. This responsibility applies to both central support services at the State and local government level as well as indirect cost proposals of individual grantee departments.

4. *Negotiation and approval of indirect cost proposals for States.* a. The Department of Health, Education, and Welfare, in collaboration with the other Federal agencies concerned, will be responsible for negotiation, approval and audit of cost allocation plans, which will be submitted to it by the States. These plans will cover central support service costs of the State.

b. At the grantee department level in a State, a single Federal agency will have responsibility similar to that set forth in a. above for the negotiation, approval and audit of the indirect cost proposal. Cognizant Federal agencies have been designated for this purpose. Changes which may be required from time to time in agency assignments will be arranged by the Department of Health, Education, and Welfare in collaboration with the other interested agencies, and submitted to the Office of Management and Budget for final approval. A current list of agency assignments will be maintained by the Department of Health, Education, and Welfare.

c. Questions concerning the cost allocation plans approved under a. and b. above should be directed to the agency responsible for such approvals.

5. *Negotiation and approval of indirect cost proposals for local governments.* a. Cost allocation plans will be retained at the local government level for audit by a designated Federal agency except in those cases where that agency requests that cost allocation plans be submitted to it for negotiation and approval.

b. A list of cognizant Federal agencies assigned responsibility for negotiation, approval and audit of central support service cost allocation plans at the local government level is being developed. Changes which may be required from time to time in agency assignments will be arranged by the Department of Health, Education, and Welfare in collaboration with the other interested agencies, and submitted to the Office of Management and Budget for final approval. A current list of agency assignments will be maintained by the Department of Health, Education, and Welfare.

c. At the grantee department level of local governments, the Federal agency with the predominant interest in the work of the

grantee department will be responsible for necessary negotiation, approval and audit of the indirect cost proposal.

6. *Resolution of problems.* To the extent that problems are encountered among the Federal agencies in connection with 4. and 5. above, the Office of Management and Budget will lend assistance as required.

Part II—Standards for Selected Items of Cost

A. Purpose and Applicability

1. *Objective.* This part provides standards for determining the allowability of selected items of cost.

2. *Application.* These standards will apply irrespective of whether a particular item of cost is treated as direct or indirect cost. Failure to mention a particular item of cost in the standards is not intended to imply that it is either allowable or unallowable, rather determination of allowability in each case should be based on the treatment of standards provided for similar or related items of cost. The allowability of the selected items of cost is subject to the general policies and principles stated in Part I of this appendix.

B. Allowable Costs

1. *Accounting.* The cost of establishing and maintaining accounting and other information systems required for the management of grant programs is allowable. This includes cost incurred by central service agencies for these purposes. The cost of maintaining central accounting records required for overall State or local government purposes, such as appropriation and fund accounts by the Treasurer, Comptroller, or similar officials, is considered to be a general expense of government and is not allowable.

2. *Advertising.* Advertising media includes newspapers, magazines, radio, and television programs, direct mail, trade papers, and the like. The advertising costs allowable are those which are solely for:

a. Recruitment of personnel required for the grant program.

b. Solicitation of bids for the procurement of goods and services required.

c. Disposal of scrap or surplus materials acquired in the performance of the grant agreement.

d. Other purposes specifically provided for in the grant agreement.

3. *Advisory councils.* Costs incurred by State advisory councils or committees established pursuant to Federal requirements to carry out grant programs are allowable. The cost of the organizations is allowable when provided for in the grant agreement.

4. *Audit service.* The cost of audits necessary for the administration and management of functions related to grant programs is allowable.

5. *Bonding.* Costs of premiums on bonds covering employees who handle grantee agency funds are allowable.

6. *Budgeting.* Costs incurred for the development, preparation, presentation, and execution of budgets are allowable. Costs for services of a central budget office are generally not allowable since these are costs of general government. However, where employees of the central budget office actively participate in the grantee agency's

budget process, the cost of identifiable services is allowable.

7. *Building lease management.* The administrative cost for lease management which includes review of lease proposals, maintenance of a list of available property for lease, and related activities is allowable.

8. *Central stores.* The cost of maintaining and operating a central stores organization for supplies, equipment, and materials used either directly or indirectly for grant programs is allowable.

9. *Communications.* Communication costs incurred for telephone calls or service, telegraph, teletype service, wide area telephone service (WATS), centrex, telpak (tie lines), postage, messenger service and similar expenses are allowable.

10. *Compensation for personal services—General.* Compensation for personal services includes all remuneration, paid currently or accrued, for services rendered during the period of performance under the grant agreement, including but not necessarily limited to wages, salaries, and supplementary compensation and benefits (section B.13.). The costs of such compensation are allowable to the extent that total compensation for individual employees: (1) is reasonable for the services rendered. (2) follows an appointment made in accordance with State or local government laws and rules and which meets Federal merit system or other requirements, where applicable, and (3) is determined and supported as provided in b. below. Compensation for employees engaged in federally assisted activities will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the State or local government. In cases where the kinds of employees required for the federally assisted activities are not found in the other activities of the State or local government, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the employing government competes for the kind of employees involved. Compensation surveys providing data representative of the labor market involved will be an acceptable basis for evaluating reasonableness.

b. *Payroll and distribution of time.* Amounts charged to grant programs for personal services, regardless of whether treated as direct or indirect costs, will be based on payrolls documented and approved in accordance with generally accepted practice of the State or local agency. Payrolls must be supported by time and attendance or equivalent records for individual employees. Salaries and wages of employees chargeable to more than one grant program or other cost objective will be supported by appropriate time distribution records. The method used should produce an equitable distribution of time and effort.

11. *Depreciation and use allowances.* a. Grantees may be compensated for the use of buildings, capital improvements, and equipment through use allowances or depreciation. Use allowances are the means of providing compensation in lieu of depreciation or other equivalent costs. However, a combination of the two methods

may not be used in connection with a single class of fixed assets.

b. The computation of depreciation or use allowance will be based on acquisition cost. Where actual cost records have not been maintained, a reasonable estimate of the original acquisition cost may be used in the computation. The computation will exclude the cost or any portion of the cost of buildings and equipment donated or borne directly or indirectly by the Federal Government through charges to Federal grant programs or otherwise, irrespective of where title was originally vested or where it presently resides. In addition, the computation will also exclude the cost of land. Depreciation or a use allowance on idle or excess facilities is not allowable, except when specifically authorized by the grantor Federal agency.

c. Where the depreciation method is followed, adequate property records must be maintained, and any generally accepted method of computing depreciation may be used. However, the method of computing depreciation must be consistently applied for any specific asset or class of assets for all affected federally sponsored programs and must result in equitable charges considering the extent of the use of the assets for the benefit of such programs.

d. In lieu of depreciation, a use allowance for buildings and improvements may be computed at an annual rate not exceeding 2 percent of acquisition cost. The use allowance for equipment (excluding items properly capitalized as building cost) will be computed at an annual rate not exceeding 6 2/3 percent of acquisition cost of usable equipment.

e. No depreciation or use charge may be allowed on any assets that would be considered as fully depreciated; provided, however, That reasonable use charges may be negotiated for any such assets if warranted after taking into consideration the cost of the facility or item involved, the estimated useful life remaining at time of negotiation, the effect of any increased maintenance charges or decreased efficiency due to age, and any other factors pertinent to the utilization of the facility or item for the purpose contemplated.

12. *Disbursing service.* The cost of disbursing grant program funds by the Treasurer or other designated officer is allowable. Disbursing services cover the processing of checks or warrants, from preparation to redemption, including the necessary records of accountability and reconciliation of such records with related cash accounts.

13. *Employee fringe benefits.* Costs identified under a. and b. below are allowable to the extent that total compensation for employees is reasonable as defined in section B.10.

a. Employee benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, sick leave, court leave, military leave, and the like, if they are: (1) provided pursuant to an approved leave system, and (2) the cost thereof is equitably allocated to all related activities, including grant programs.

b. *Employee benefits in the form of employers' contribution or expenses for social security, employees' life and health insurance plans, unemployment insurance coverage, workmen's compensation insurance, pension plans, severance pay, and the like, provided such benefits are granted under approved plans and are distributed equitably to grant programs and to other activities.*

14. *Employee morale, health, and welfare costs.* The costs of health of first-aid clinics and/or infirmaries, recreational facilities, employees' counseling services, employee information publications, and any related expenses incurred in accordance with general State or local policy are allowable. Income generated from any of these activities will be offset against expenses.

15. *Exhibits.* Costs of exhibits relating specifically to the grant programs are allowable.

16. *Legal expenses.* The cost of legal expenses required in the administration of grant programs is allowable. Legal services furnished by the chief legal officer of a State or local government or his staff solely for the purpose of discharging his general responsibilities as legal officer are unallowable. Legal expenses for the prosecution of claims against the Federal Government are unallowable.

17. *Maintenance and repair.* Costs incurred for necessary maintenance, repair, or upkeep of property which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable.

18. *Materials and supplies.* The cost of materials and supplies necessary to carry out the grant programs is allowable. Purchases made specifically for the grant program should be charged thereto at their actual prices after deducting all cash discounts, trade discounts, rebates, and allowances received by the grantee. Withdrawals from general stores or stockrooms should be charged at cost under any recognized method of pricing consistently applied. Incoming transportation charges are a proper part of material cost.

19. *Memberships, subscriptions and professional activities—*a. *Memberships.* The cost of membership in civic, business, technical and professional organizations is allowable provided: (1) the benefit from the membership is related to the grant program, (2) the expenditure is for agency membership, (3) the cost of the membership is reasonably related to the value of the services or benefits received, and (4) the expenditure is not for membership in an organization which devotes a substantial part of its activities to influencing legislation.

b. *Reference material.* The cost of books and subscriptions to civic, business, professional, and technical periodicals is allowable when related to the grant program.

c. *Meetings and conferences.* Costs are allowable when the primary purpose of the meeting is the dissemination of technical information relating to the grant program and they are consistent with regular practices followed for other activities of the grantee.

20. *Motor pools.* The costs of a service organization which provides automobiles to

user grantee agencies at a mileage or fixed rate and/or provides vehicle maintenance, inspection and repair services are allowable.

21. *Payroll preparation.* The cost of preparing payrolls and maintaining necessary related wage records is allowable.

22. *Personnel administration.* Costs for the recruitment, examination, certification, classification, training, establishment of pay standards, and related activities for grant programs, are allowable.

23. *Printing and reproduction.* Costs for printing and reproduction services necessary for grant administration, including but not limited to forms, reports, manuals, and informational literature, are allowable. Publication costs of reports or other media relating to grant program accomplishments or results are allowable when provided for in the grant agreement.

24. *Procurement service.* The cost of procurement service, including solicitation of bids, preparation and award of contracts, and all phases of contract administration in providing goods, facilities and services for grant programs, is allowable.

25. *Taxes.* In general, taxes or payments in lieu of taxes which the grantee agency is legally required to pay are allowable.

26. *Training and education.* The cost of in-service training, customarily provided for employee development which directly or indirectly benefits grant programs, is allowable. Out-of-service training involving extended periods of time is allowable only when specifically authorized by the grantor agency.

27. *Transportation.* Costs incurred for freight, cartage, express, postage, and other transportation costs relating either to goods purchased, delivered, or moved from one location to another, are allowable.

28. *Travel.* Travel costs are allowable for expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business incident to a grant program. Such costs may be charged on an actual basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip, and results in charges consistent with those normally allowed in like circumstances in nonfederally sponsored activities. The difference in cost between first-class air accommodations and less-than-first-class air accommodations is unallowable except when less-than-first-class air accommodations are not reasonably available.

C. Costs Allowable With Approval of Grantor Agency

1. *Automatic data processing.* The cost of data processing services to grant programs is allowable. This cost may include rental of equipment or depreciation on grantee-owned equipment. The acquisition of equipment, whether by outright purchase, rental-purchase agreement or other method of purchase, is allowable only upon specific prior approval of the grantor Federal agency as provided under the selected item for capital expenditures.

2. *Building space and related facilities.* The cost of space in privately or publicly owned

buildings used for the benefit of the grant program is allowable subject to the conditions stated below. The total cost of space, whether in a privately or publicly owned building, may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality. The cost of space procured for grant program usage may not be charged to the program for periods of nonoccupancy, without authorization of the grantor Federal agency.

a. *Rental cost.* The rental cost of space in a privately owned building is allowable.

b. *Maintenance and operation.* The costs of utilities, insurance, security, janitorial services, elevator service, upkeep of grounds, normal repairs, and alterations and the like, are allowable to the extent they are not otherwise included in rental or other charges for space.

c. *Rearrangements and alterations.* Cost incurred for rearrangement and alteration of facilities required specifically for the grant program or those that materially increase the value or useful life of the facilities (section C.3.) are allowable when specifically approved by the grantor agency.

d. *Depreciation and use allowances on publicly owned buildings.* These costs are allowable as provided in section B.11.

e. *Occupancy of space under rental-purchase or a lease with option-to-purchase agreement.* The cost of space procured under such arrangements is allowable when specifically approved by the Federal grantor agency.

3. *Capital expenditures.* The cost of facilities, equipment, other capital assets, and repairs which materially increase the value or useful life of capital assets is allowable when such procurement is specifically approved by the Federal grantor agency. When assets acquired with Federal grant funds are (a) sold, (b) no longer available for use in a federally sponsored program, or (c) used for purposes not authorized by the grantor agency, the Federal grantor agency's equity in the asset will be refunded in the same proportion as Federal participation in its cost. In case any assets are traded on new items, only the net cost of the newly acquired assets is allowable.

4. *Insurance and indemnification.* a. Cost of insurance required, or approved and maintained pursuant to the grant agreement, is allowable.

b. Cost of other insurance in connection with the general conduct of activities is allowable subject to the following limitations:

(1) Types and extent and cost of coverage will be in accordance with general State or local government policy and sound business practice.

(2) Costs of insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal Government property are unallowable except to the extent that the grantor agency has specifically required or approved such costs.

c. Contributions to a reserve for a self-insurance program approved by the Federal grantor agency are allowable to the extent that the type of coverage, extent of coverage, and the rates and premiums would have been allowed had insurance been purchased to cover the risks.

d. Actual losses which could have been covered by permissible insurance (through an approved self-insurance program or otherwise) are unallowable unless expressly provided for in the grant agreement. However, costs incurred because of losses not covered under nominal deductible insurance coverage provided in keeping with sound management practice, and minor losses not covered by insurance, such as spoilage, breakage and disappearance of small hand tools which occur in the ordinary course of operations, are allowable.

e. *Indemnification* includes securing the grantee against liabilities to third persons and other losses not compensated by insurance or otherwise. The Government is obligated to indemnify the grantee only to the extent expressly provided for in the grant agreement, except as provided in d above.

5. *Management studies.* The cost of management studies to improve the effectiveness and efficiency of grant management for ongoing programs is allowable except that the cost of studies performed by agencies other than the grantee department or outside consultants is allowable only when authorized by the Federal grantor agency.

6. *Preagreement costs.* Costs incurred prior to the effective date of the grant or contract, whether or not they would have been allowable thereunder if incurred after such date, are allowable when specifically provided for in the grant agreement.

7. *Professional services.* Cost of professional services rendered by individuals or organizations not a part of the grantee department is allowable subject to such prior authorization as may be required by the Federal grantor agency.

8. *Proposal costs.* Costs of preparing proposals on potential Federal Government grant agreements are allowable when specifically provided for in the grant agreement.

D. Unallowable Costs

1. *Bad debts.* Any losses arising from uncollectible accounts and other claims, and related costs, are unallowable.

2. *Contingencies.* Contributions to a contingency reserve or any similar provision for unforeseen events are unallowable.

3. *Contributions and donations.* Unallowable.

4. *Entertainment.* Costs of amusements, social activities, and incidental costs relating thereto, such as meals, beverages, lodgings, rentals, transportation, and gratuities, are unallowable.

5. *Fines and penalties.* Costs resulting from violations of, or failure to comply with, Federal, State, and local laws and regulations are unallowable.

6. *Governor's expenses.* The salaries and expenses of the office of the Governor of a State or the chief executive of a political subdivision are considered a cost of general State or local government and are unallowable.

7. *Interest and other financial costs.* Interest on borrowings (however represented), bond discounts, cost of financing and refinancing operations, and legal and professional fees paid in connection

therewith, are unallowable except when authorized by Federal legislation.

8. *Legislative expenses.* Salaries and other expenses of the State legislature or similar local governmental bodies such as county supervisors, city councils, school boards, etc., whether incurred for purposes of legislation or executive direction, are unallowable.

9. *Underrecovery of costs under grant agreements.* Any excess of cost over the Federal contribution under one grant agreement is unallowable under other grant agreements.

Appendix D

Part I—Principles for Determining Costs Applicable to Research and Development Under Grants and Contracts With Educational Institutions

A. Purpose and Scope

1. *Objectives.* This appendix provides principles for determining the costs applicable to research and development work performed by educational institutions under grants from and contracts with the Federal Government. These principles are confined to the subject of cost determination and make no attempt to identify the circumstances or dictate the extent of agency and institutional participation in the financing of a particular research or development project. The principles are designed to provide recognition of the full allocated costs of such research work under generally accepted accounting principles. No provision for profit or other increment above cost is intended.

2. *Policy guides.* The successful application of these principles requires development of mutual understanding between representatives of universities and of the Federal Government as to their scope, implementation, and interpretation. It is recognized that—

a. The arrangements for agency and institutional participation in the financing of a research and development project are properly subject to negotiation between the agency and the institution concerned in accordance with such Government-wide criteria as may be applicable.

b. Each college and university, possessing its own unique combination of staff, facilities, and experience, should be encouraged to conduct research in a manner consonant with its own academic philosophies and institutional objectives.

c. Each institution, in the fulfillment of its obligations, should employ sound management practices.

d. The application of the principles established herein should require no significant changes in the generally accepted accounting practices of colleges and universities and standards herein provided on a consistent basis. Where wide variations exist in the treatment of a given cost item among institutions, the reasonableness and equitableness of such treatments will be fully considered during the rate negotiations and audit.

3. *Application.* The Department of Health, Education, and Welfare, will apply these principles and related policy guides in

determining the costs incurred for such work under any type of research and development agreement. These principles should also be used as a guide in the pricing of fixed-price contracts or lump sum agreements.

B. Definition of Terms

1. *Organized research* means all research activities of an institution that are separately budgeted and accounted for.

2. *Departmental research* means research activities that are not separately budgeted and accounted for. Such research work, which includes all research activities not encompassed under the term "organized research," is regarded for purposes of this document as a part of the instructional activities of the institution.

3. *Research agreement* means any valid arrangement to perform federally sponsored research, including grants, cost-reimbursement type contracts, cost-reimbursement type subcontracts, and fixed-price contracts and subcontracts for research.

4. *Other institutional activities* means all organized activities of an institution not directly related to the instruction and research functions, such as residence halls, dining halls, student hospitals, student unions, intercollegiate athletics, bookstores, faculty housing, student apartments, guest houses, chapels, theaters, public museums, and other similar activities or auxiliary enterprises. Also included under this definition is any other category of cost treated as "unallowable," provided such category of cost identifies a function or activity to which a portion of the institution's indirect costs (as defined in section E.1.) are properly allocable.

5. *Apportionment* means the process by which the indirect costs of the institution are assigned as between (a) instruction and research, and (b) other institutional activities.

6. *Allocation* means the process by which the indirect costs apportioned to instruction and research are assigned as between (a) organized research, and (b) instruction, including departmental research.

7. *Stipulated salary support* is a fixed or a stated dollar amount of the salary of professorial or other professional staff involved in the conduct of research which a Government agency agrees in advance to reimburse an educational institution as a part of sponsored research costs.

8. *Federal agency or sponsoring agency* means the Department of Health, Education and Welfare.

C. Basic Considerations

1. *Composition of total costs.* The cost of a research agreement is comprised of the allowable direct costs incident to its performance, plus the allocable portion of the allowable indirect costs of the institution, less applicable credits as described in section C.5.

2. *Factors affecting allowability of costs.* The tests of allowability of costs under these principles are: (a) they must be reasonable; (b) they must be allocable to research agreements under the standards and methods provided herein; (c) they must be accorded consistent treatment through application of those generally accepted accounting

(d) *Cost-sharing or matching alternative.* (1) Under this alternative, the income is used for allowable costs of the project or program but, in this case, the costs borne by the income may count toward satisfying a cost-sharing or matching requirement. Therefore, the maximum percentage of Federal participation is applied to total allowable costs and third-party in-kind contributions. The income shall be used for current costs unless the granting agency authorizes deferral to a later period.

(2) To illustrate this alternative, assume the same situation as in paragraph (c)(2) of this section. Under this alternative, the 90 percent maximum percentage of participation would be applied to the full \$100,000, and \$90,000 could therefore be paid to the grantee. (It should be noted that if \$20,000 of general program income is earned, only \$80,000 could be paid, since a grant cannot pay for costs which have been borne by general program income.)

(e) *Additional costs alternative.* Under this alternative, the income is used for costs which are in addition to the allowable costs of the project or program but which nevertheless further the objectives of the Federal statute under which the grant was made. Provided that the costs borne by the income further the broad objectives of that statute, they need not be of a kind that would be permissible as charges to Federal funds.

Examples of purposes for which the income may be used are:

- (1) Expanding the project or program.
- (2) Continuing the project or program after grant or subgrant support ends.
- (3) Supporting other projects or programs that further the broad objectives of the statute.
- (4) Obtaining equipment or other assets needed for the project or program or for other activities that further the statute's objectives.

§ 74.43 Program income—proceeds from sale of real property and from sale of equipment and supplies acquired for use.

The following kinds of program income shall be governed by subpart O of this part:

- (a) Proceeds from the sale of real property purchased or constructed under a grant or subgrant.
- (b) Proceeds from the sale of equipment and supplies fabricated or purchased under a grant or subgrant and intended primarily for use in the grant- or subgrant-supported project or program rather than for sale or rental.

§ 74.44 Program income—royalties and other income earned from a copyrighted work.

(a) This section applies to royalties, license fees, and other income earned by a recipient from a copyrighted work developed under the grant or subgrant. Income of that kind is covered by this section whether a third party or the recipient itself acts as the publisher, seller, exhibitor, or performer of the copyrighted work. In some cases the recipient incurs costs to earn the income but does not charge these costs to HEW grant funds, to required cost-sharing or matching funds, or to other program income. Costs of that kind may be deducted from the gross income in order to determine how much must be treated as program income.

(b) The terms of the grant govern the disposition of income subject to this section. If the terms do not treat this kind of income, there are no HEW requirements governing the disposition. A grantee is not prohibited from imposing requirements of its own on the disposition of this kind of income which is earned by its subgrantees provided those requirements are in addition to and not inconsistent with any requirements imposed by the terms of the grant.

§ 74.45 Program income—royalties or equivalent income earned from patents or from inventions.

Disposition of royalties or equivalent income earned on patents or inventions arising out of activities assisted by a grant or subgrant shall be governed by determinations made or agreements entered into under HEW's patent regulations. (See parts 6 and 8 of this title.) If the determination or agreement does not provide for the disposition of the royalties or equivalent income, the disposition shall be in accordance with the recipient's own policies.

§ 74.46 Program income—Income after grant or subgrant support not otherwise treated.

(a) This section applies to program income not treated elsewhere in this part which arises from or is attributable to an activity while supported by a grant or subgrant but which does not accrue until after the period of grant or subgrant support. An example is proceeds from the sale or rental of a residual inventory of merchandise fabricated or purchased by a grant-supported workshop during the period of support.

(b) The terms of the grant govern the disposition of income subject to this section. If the terms do not treat this kind of income, there are no HEW

requirements governing the disposition. A grantee is not prohibited from imposing requirements of its own on the disposition of this kind of income which is earned by its subgrantees provided those requirements are in addition to and not inconsistent with any requirements imposed by the terms of the grant.

§ 74.47 Interest earned on advances of grant funds.

(a) Except when exempted by Federal statute (see paragraph (b) of this section for the principal exemption), grantees shall remit to the Federal Government any interest or other investment income earned on advances of HEW grant funds. This includes any interest or investment income earned by subgrantees and cost-type contractors on advances to them that are attributable to advances of HEW grant funds to the grantee. Unless the grantee receives other instructions from the responsible HEW official, the grantee shall remit the amount due by check or money order payable to the Department of Health, Education, and Welfare.

(b) In accordance with the Intergovernmental Cooperation Act of 1968 (Pub. L. 90-577), States, as defined in the act, shall not be accountable to the Federal Government for interest or investment income earned by the State itself, or by its subgrantees, where this income is attributable to grants-in-aid, as defined in the act (42 U.S.C. 4213).¹

(c) Recipients are cautioned that they are subject to the provisions in § 74.61(e) for minimizing the time between the transfer of advances and their disbursement. Those provisions apply even if there is no accountability to the Federal Government for interest or other investment income earned on the advances.

Subpart G—Cost Sharing or Matching

§ 74.50 Scope of subpart.

(a) This subpart contains rules for satisfying Federal requirements for cost sharing or matching. These rules apply whether the cost sharing or matching is required by Federal statute or by other terms of the grant.

(b) HEW and a grantee may enter into an institutional cost-sharing agreement covering all of HEW's research project

¹ "State" is defined in the act to include any agency or instrumentality of a State, and the definition does not exclude a hospital or institution of higher education which is such an agency or instrumentality. "Grant-in-aid" is defined in the act to exclude "payments under research and development contracts or grants which are awarded directly and on similar terms to all qualifying organizations, whether public or private." (42 U.S.C. 4201)

grants to that grantee in the aggregate. Except as provided by the institutional cost-sharing agreement, this subpart applies to the satisfaction of the grantee's obligation under the agreement, as well as to the satisfaction of cost-sharing or matching requirements that apply only to a single grant.

§ 74.51 Definitions.

For purposes of this subpart: "Cost sharing or matching" means the value of third-party in-kind contributions and that portion of the costs of a grant-supported project or program not borne by the Federal Government.

"Equipment" has the same meaning given to that term in § 74.132, except that instead of "acquisition cost," the words "market value at the time of donation" shall be substituted.

"Supplies" means all tangible personal property other than "equipment" as defined in this section.

"Third-party in-kind contributions" means property or services which benefit a grant-supported project or program and which are contributed by non-Federal third parties without charge to the grantee, the subgrantee, or a cost-type contractor under the grant or subgrant.

§ 74.52 Basic rule: Costs and contributions acceptable.

With the qualifications and exceptions listed in § 74.53, a cost-sharing or matching requirement may be satisfied by either or both of the following:

(a) Allowable costs incurred by the grantee, the subgrantee, or a cost-type contractor under the grant or subgrant. This includes allowable costs borne by non-Federal grants or by other cash donations from non-Federal third parties.

(b) The value of third-party in-kind contributions applicable to the period to which the cost-sharing or matching requirement applies.

§ 74.53 Qualifications and exceptions.

(a) *Costs borne by other Federal grants.* (1) Except as provided by Federal statute, a cost-sharing or matching requirement may not be met by costs borne by another Federal grant. This prohibition does not apply to costs borne by general program income earned from a contract awarded under another Federal grant.

(2) For the purposes of this part, general revenue sharing funds under 31 U.S.C. 1221 are not considered a Federal grant. Therefore, in the absence of any provision of Federal statute to the

contrary, allowable costs borne by these funds may count towards satisfying a cost-sharing or matching requirement.

(b) *Costs or contributions counted towards other Federal cost-sharing requirements.* Neither costs nor the values of third-party in-kind contributions may count towards satisfying a cost-sharing or matching requirement of an HEW grant if they have been or will be counted towards satisfying a cost-sharing or matching requirement of another Federal grant, a Federal procurement contract, or any other award of Federal funds.

(c) *Costs financed by general program income.* Costs financed by general program income, as defined in § 74.42, shall not count towards satisfying a cost-sharing or matching requirement of the HEW grant supporting the activity giving rise to the income unless the terms of the grant expressly permit the income to be used for cost sharing or matching. (This is the alternative for use of general program income described in § 74.42(d).)

(d) *Records.* Costs and third-party in-kind contributions counting towards satisfying a cost-sharing or matching requirement must be verifiable from the records of recipients or cost-type contractors. These records must show how the value placed on third-party in-kind contributions was arrived at. To the extent feasible, volunteer services shall be supported by the same methods that the organization uses to support the allocability of its regular personnel costs.

(e) *Special standards for third-party in-kind contributions.* (1) Third-party in-kind contributions shall count towards satisfying a cost-sharing or matching requirement only where, if the party receiving the contributions were to pay for them, the payments would be allowable costs.

(2) A third-party in-kind contribution shall not count as direct cost sharing or matching where, if the party receiving the contribution were to pay for it, the payment would be an indirect cost. Cost-sharing or matching credit for such contributions shall be given only if the recipient or contractor has established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of the contributions. (Information on how to establish these rates can be obtained from the Division of Cost Allocation in any HEW regional office's Regional Administrative Support Center.)

(3) The values placed on third-party in-kind contributions for cost-sharing or matching purposes shall conform to the rules in the succeeding sections of this subpart. If a third-party in-kind

contribution is of a type not treated in those sections, the value placed upon it shall be fair and reasonable.

§ 74.54 Valuation of donated services.

(a) *Volunteer services.* Unpaid services provided to a recipient by individuals shall be valued at rates consistent with those ordinarily paid for similar work in the recipient's organization. If the recipient does not have employees performing similar work, the rates shall be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.

(b) *Employees of other organizations.* When an employer other than a recipient or cost-type contractor furnishes free of charge the services of an employee in the employee's normal line of work, the services shall be valued at the employee's regular rate of pay exclusive of the employer's fringe benefits and overhead costs. If the services are in a different line of work, paragraph (a) of this section shall apply.

§ 74.55 Valuation of donated supplies and loaned equipment or space.

(a) If a third party donates supplies, the contribution shall be valued at the market value of the supplies at the time of donation.

(b) If a third party donates the use of equipment or space in a building but retains title, the contribution shall be valued at the fair rental rate of the equipment or space.

§ 74.56 Valuation of donated equipment, buildings, and land.

If a third party donates equipment, buildings, or land, and title passes to a recipient, the treatment of the donated property shall depend upon the purpose of the grant or subgrant, as follows:

(a) *Awards for capital expenditures.* If the purpose of the grant or subgrant is to assist the recipient in the acquisition of property, the market value of that property at the time of donation may be counted as cost sharing or matching.

(b) *Other awards.* If assisting in the acquisition of property is not the purpose of the grant or subgrant, the following rules apply:

(1) If approval is obtained from the awarding party, the market value at the time of donation of the donated equipment or buildings and the fair rental rate of the donated land may be counted as cost sharing or matching. In the case of a subgrant, the terms of the HEW grant may require that the approval be obtained from the granting agency as well as the grantee. In all

cases, the approval may be given only if a purchase of the equipment or buildings or a purchase or rental of the land would be approved as an allowable direct cost.

(2) If approval is not obtained under paragraph (b)(1) of this section, no amount may be counted for donated land, and only depreciation or use allowances may be counted for donated equipment and buildings. The depreciation or use allowances for this property are not treated as third-party in-kind contributions. Instead, they are treated as costs incurred by the recipient. They are computed and allocated (usually as indirect costs) in accordance with the cost principles specified in subpart Q of this part, in the same way as depreciation or use allowances for purchased equipment and buildings. The amount of depreciation or use allowances for donated equipment and buildings is based on the property's market value at the time it was donated.

§ 74.57 Appraisal of real property.

In some cases under §§ 74.55 and 74.56, it will be necessary to establish the market value of land or a building or the fair rental rate of land or of space in a building. In these cases, the granting agency may require that the market value or fair rental rate be established by a certified real property appraiser (or by a representative of the U.S. General Services Administration, if available) and that the value or rate be certified by a responsible official of the party to which the property or its use is donated. For subgrants, this requirement may also be imposed by the grantee.

Subpart H—Standards for Grantee and Subgrantee Financial Management Systems

§ 74.60 Scope of subpart.

This subpart prescribes standards for financial management systems of grant- and subgrant-supported activities. Awarding parties shall not impose additional standards on recipients unless specifically provided for in a Federal statute (e.g. the Joint Funding Simplification Act, Pub. L. 93-510) or these regulations. However, suggestions and assistance may be provided in establishing or improving financial management systems when needed or requested.

§ 74.61 Standards.

Grantees and subgrantees shall meet the following standards for their grant and subgrant financial management systems.

(a) *Financial reporting.* Accurate, current, and complete disclosure of the financial results of each project or program shall be made in accordance with the financial reporting requirements of the grant or subgrant. The terms of grants and subgrants shall not require financial reporting on the accrual basis if the recipient's accounting system is maintained on the cash basis. When accrual reporting is statutorily required, a recipient whose accounting system is not maintained on that basis shall not be required to convert it to the accrual basis; the recipient may develop the accrual information through an analysis of the documentation on hand.

(b) *Accounting records.* Records which identify adequately the source and application of funds for grant- or subgrant-supported activities shall be maintained. These records shall contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, outlays, income, and, if the recipient is a government, liabilities.

(c) *Internal control.* Effective control and accountability shall be maintained for all grant or subgrant cash, real and personal property covered by subpart O of this part, and other assets. Recipients shall adequately safeguard all such property and shall assure that it is used solely for authorized purposes.

(d) *Budgetary control.* The actual and budgeted amounts for each grant or subgrant shall be compared. If appropriate or specifically required, recipients shall relate financial information to performance or productivity data, including the production of unit cost information. If unit cost data are required, estimates based on available documentation will be accepted whenever possible.

(e) *Advance payments.* Procedures shall be established to minimize the time elapsing between the advance of Federal grant or subgrant funds and their disbursement by the recipient. When advances are made by a letter-of-credit method, the recipient shall make drawdowns as close as possible to the time of making disbursements. Grantees advancing cash to subgrantees shall conform substantially to the same standards of timing and amount as apply to advances by Federal agencies to grantees, including requirements for timely reporting of cash disbursements and balances. (See subpart K of this part.)

(f) *Allowable costs.* Procedures shall be established for determining the reasonableness, allowability, and allocability of costs in accordance with the applicable cost principles prescribed

by subpart Q of this part and the terms of the grant.

(g) *Source documentation.* Accounting records shall be supported by source documentation such as cancelled checks, paid bills, payrolls, contract and subgrant award documents, etc.

(h) *Audits*—(1) *General.* External or internal audits shall be made in accordance with generally accepted auditing standards, including the standards of the U.S. General Accounting Office's publication "Standards for Audit of Governmental Organizations Programs, Activities, and Functions."¹ The auditors engaged by the recipient shall meet the criteria for qualifications and independence in that publication.

(2) *Purpose and scope.* The purpose of these audits shall be to determine the effectiveness of the financial management systems and internal procedures established by the recipient to meet the terms of its grants and subgrants. The recipient's auditors need not examine every grant or subgrant awarded to the recipient. Rather, audits generally should be made on an organization-wide basis to test the fiscal integrity of financial transactions and compliance with the terms of awards. These tests would include an appropriate sampling of Federal grants and subgrants.

(3) *Frequency.* These audits shall be conducted on a continuing basis or at scheduled intervals, usually once a year, but at least every two years. The frequency shall depend on the nature, size and complexity of the recipient's grant- or subgrant-supported activities.

(4) *Relation to Federal audit.* These audits may affect the frequency and scope of Federal audit. However, nothing in this section is intended to limit the right of the Federal Government to conduct an audit of a grant- or subgrant-supported activity.

(5) *Audit resolution.* The recipient shall follow a systematic method to assure timely and appropriate resolution of audit findings and recommendations.

(6) *Copies of audit reports.* A copy of each audit report, and a description of its resolution, shall be furnished to the appropriate regional office of the HEW Audit Agency.

Subpart I—Financial Reporting Requirements

§ 74.70 Scope and applicability of subpart.

(a) This subpart prescribes requirements and forms for grantees to report financial information to HEW,

¹ Available from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

Appendix C

Disposition of Equipment

Since many Special Needs projects request the purchase of major equipment the following pages from the April 3, 1980 Federal Register have been included. The pages explain the disposition of equipment obtained with federal grant monies.

may terminate the grant in its entirety under either paragraph (a) or paragraph (b)(1) of this section.

(c) *Termination settlements.* When a grant is terminated, the grantee shall not incur new obligations for the terminated portion after the effective date, and shall cancel as many outstanding obligations as possible. The granting agency shall allow full credit to the grantee for the Federal share of the noncancellable obligations properly incurred by the grantee prior to termination.

§ 74.116 Applicability to subgrants.

Grantees shall adhere to the same standards regarding closeout, suspension, and termination of subgrants as are prescribed in this subpart for granting agencies.

Subpart N—Forms for Applying for Grants

§ 74.120 Scope of subpart.

(a) This subpart prescribes forms and instructions to be used by governmental organizations (except hospitals and institutions of higher education operated by a government) in applying to HEW for grants. This subpart is not applicable, however, to mandatory or formula grant programs which do not require applicants to apply to HEW for funds on a project basis.

(b) This subpart permits granting agencies to prescribe the form of applications by nongovernmental organizations (including hospitals and institutions of higher education operated by a government), but prescribes the use of a standard facesheet for certain of these applications.

(c) This subpart applies only to applications for grants, and is not required to be applied by grantees in dealing with applicants for subgrants. However, grantees are encouraged not to adopt more detailed or burdensome application requirements for subgrants.

§ 74.121 Authorized forms and instructions for governmental organizations.

(a) In applying to HEW for grants, governments shall use only the forms specified in §§ 74.122 through 74.126, and such supplementary or other forms as may from time to time be prescribed by the granting agency with the approval of OGP.

(b) Governments will not be required to submit more than the original and two copies of their applications.

(c) Governments shall follow all applicable standard instructions promulgated by OMB for use in connection with the forms specified in §§ 74.122 through 74.126. Granting

agencies may specify and describe the programs, functions, or activities that will be used to plan, budget, and evaluate the work under a grant. Other supplementary instructions may be issued only with the approval of OGP. For any form, the granting agency may shade out or instruct the applicant to disregard any line item that is not needed.

(d) When a government applies for additional funding (such as a continuation or supplemental award) or amends a previously submitted application, only the facesheet and any other affected pages need be submitted. Previously submitted pages whose information is still current need not be resubmitted.

§ 74.122 Preapplications for Federal Assistance for governmental organizations.

(a) When a preapplication is submitted by a government, the preapplication for Federal assistance form prescribed by OMB Circular A-102 shall be used. The purposes of preapplications shall be to:

(1) Establish communication between the applicant and the granting agency;

(2) Determine the applicant's eligibility;

(3) Determine how well the project can compete with similar applications from others in order to discourage proposals which have little or no chance for Federal funding before applicants incur significant expenditures for preparing an application.

(b) Preapplication shall be mandatory when the potential applicant is a government and the proposed project (1) is for construction, land acquisition, or land development, and (2) would require more than \$100,000 of Federal funding. The granting agency may require preapplications regardless of the type of project and regardless of the estimated amount of Federal funding. In addition, any government may submit a preapplication even when not required by the granting agency.

§ 74.123 Notice of preapplication review action for governmental organizations.

The notice of preapplication review action form prescribed by attachment M of OMB Circular No. A-102 will be used by granting agencies to inform governmental applicants of the results of the review of the preapplications submitted to them. The granting agency will send a notice to the applicant ordinarily within 45 days of the receipt of the preapplication form. If the review cannot be made within 45 days, the applicant will be informed by letter as to when the review will be completed.

§ 74.124 Application for Federal assistance (nonconstruction programs) for governmental organizations.

The applicant for Federal assistance (nonconstruction programs) form prescribed by attachment M of OMB Circular No. A-102 shall be used by governments in applying for any grant to which this subpart is applicable except where a form specified in § 74.125 or § 74.126 is to be used.

§ 74.125 Application for Federal assistance (for construction programs) for governmental organizations.

The applicant for Federal assistance (for construction programs) form prescribed by attachment M of OMB Circular No. A-102 shall be used by governments in applying for any grant whose purpose is solely or primarily construction, land acquisition, or land development.

§ 74.126 Application for Federal assistance (short form) for governmental organizations.

The applicant for Federal assistance (short form) form prescribed by attachment M of OMB Circular No. A-102 shall be used by governments in applying for any single-purpose one-time grant of less than \$10,000 not requiring clearinghouse review, an environmental impact statement, or the relocation of persons, businesses, or farms. Granting agencies may, at their discretion, authorize or prescribe this form for applications for larger amounts.

§ 74.127 Authorized forms and instructions for nongovernmental organizations.

Nongovernmental organizations shall use application forms and instructions prescribed by the granting agency, except that the facesheet of such applications shall be standard form 424 for grants under programs covered by attachment A, part I, of OMB Circular No. A-95.

Subpart O—Property

General

§ 74.130 Scope and applicability of this subpart.

(a) Except as explained in paragraphs (c), (d), and (e) of this section this subpart applies to real property, equipment, and supplies acquired with grant support. To be considered acquired with grant support, some or all of the property's acquisition cost must be a direct cost under the grant, a subgrant, or a cost-type contract and must be either borne by grant funds or counted toward satisfying a grant cost-sharing or matching requirement.

(b) This subpart also deals with inventions, patents, and copyrights arising out of activities assisted by a grant or subgrant.

(c) This subpart does not apply to—

(1) Property for which only depreciation or use allowances are charged;

(2) Property donated entirely as a third-party in-kind contribution (as defined in § 74.51); or

(3) Equipment or supplies acquired primarily for sale or rental rather than for use.

(d) Equipment or supplies acquired by a contractor under a grant or subgrant shall be subject to this subpart only if, by terms of the contract, title vests in the grantee or subgrantee.

(e) For research grants that are subject to an institutional cost-sharing agreement (see § 74.50(b)), real property, equipment, and supplies shall be subject to this subpart only if at least some part of the acquisition cost is borne as a direct cost by Federal grant funds.

§ 74.131 Prohibition against additional requirements.

Recipients may follow their own property management policies and procedures: *Provided*, They observe the requirements of this subpart. Awarding parties may not impose on recipients property requirements (including property reporting requirements) not authorized by this subpart, unless specifically required by Federal statutes or Executive Orders.

§ 74.132 Definitions.

As used in this subpart:

"Acquisition" of property includes purchase, construction, or fabrication of property, but does not include rental of property or alterations and renovations of real property.

"Acquisition cost" of an item of purchased equipment means the net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the equipment usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty or protective in-transit insurance shall be included in or excluded from the unit acquisition cost in accordance with the regular accounting practices of the organization purchasing the equipment. If the item is acquired by trading in another item and paying an additional amount, "acquisition cost" means the amount received for trade-in plus the additional outlay.

"Amount received for trade-in" of an item of equipment traded in for replacement equipment means the

amount that would have been paid for the replacement equipment without a trade-in minus the amount paid with the trade-in. The term refers to the actual difference, not necessarily the trade-in value shown on an invoice.

"Equipment" means tangible personal property having a useful life of more than one year and an acquisition cost of \$300 or more per unit except that organizations subject to Cost Accounting Standards Board (CASB) regulations may use the CASB standard of \$500 or more per unit and useful life of two years. An organization may use its own definition of equipment:

Provided, That such definition would at least include all tangible personal property as defined herein.

"Personal property" means property of any kind except real property. It may be tangible—having physical existence, or intangible—having no physical existence, such as patents, inventions, and copyrights.

"Real property" means land, including land improvements, structures and appurtenances thereto, but excluding movable machinery and equipment.

"Replacement equipment" means property acquired to take the place of other equipment. To qualify as replacement equipment, it must serve the same function as the equipment replaced and must be of the same nature or character, although not necessarily the same model, grade, or quality.

"Supplies" means all tangible personal property other than equipment.

§ 74.133 Title to real property, equipment, and supplies.

Subject to the obligations and conditions set forth in this subpart, title to real property, equipment, and supplies acquired under a grant or subgrant shall vest, upon acquisition, in the grantee or subgrantee respectively.

Real Property

§ 74.134 Real property.

Except as otherwise provided by federal statutes, real property to which this subpart applies shall be subject to the following requirements, in addition to any other requirements imposed by the terms of the grant:

(a) *Use*. The property shall be used for the originally authorized purpose as long as needed for that purpose. When no longer so needed, approval of the granting agency may be requested to use the property for other purposes. Use for other purposes shall be limited to:

(1) Projects or programs supported by other Federal grants or assistance agreements.

(2) Activities not supported by other Federal grants or assistance agreements

but having, nevertheless, purposes consistent with those of the legislation under which the original grant was made.

(b) *Transfer of title*. Approval may be requested from the granting agency to transfer title to an eligible third party for continued use for authorized purposes in accordance with paragraph (a) of this section. If approval is permissible under Federal statutes and is given, the terms of the transfer shall provide that the transferee shall assume all the rights and obligations of the transferor set forth in this subpart or in other terms of the grant or subgrant.

(c) *Disposition*. When the real property is no longer to be used as provided in paragraphs (a) and (b) of this section, the disposition instructions of the granting agency shall be followed. Those instructions will provide for one of the following alternatives:

(1) The property shall be sold and the Federal Government shall be paid an amount computed by multiplying the Federal share of the property (see § 74.142) times the proceeds from sale (after deducting actual and reasonable selling and fix-up expenses, if any, from the sales proceeds). Proper sales procedures shall be used that provide for competition to the extent practicable and result in the highest possible return.

(2) The recipient shall have the option either of selling the property in accordance with paragraph (c)(1) of this section or of retaining title. If title is retained, the Federal Government shall be paid an amount computed by multiplying the market value of the property by the Federal share of the property.

(3) The recipient shall transfer the title to either the Federal Government or an eligible non-Federal party named by the granting agency. The grantee shall be entitled to be paid an amount computed by multiplying the market value of the property by the non-Federal share of the property. If the property belonged to a subgrantee, see § 74.143 for subgrantee's share.

Equipment and Supplies

§ 74.135 Exemptions for equipment and supplies subject to certain statutes.

(a) Some Federal statutes, in certain circumstances, permit title to equipment or supplies acquired with grant funds to vest in the recipient without further obligation to the Federal Government or on such terms and conditions as deemed appropriate. An example of such a statute is the Federal Grant and Cooperative Agreement Act of 1977, Pub. L. 95-224, which provides this authority for equipment and supplies

purchased with the funds of grants (and Federal contracts and cooperative agreements) for the conduct of basic or applied scientific research at nonprofit institutions of higher education or at nonprofit organizations whose primary purpose is the conduct of scientific research.

(b) If equipment is subject to a statute of the kind described in paragraph (a) of this section, it shall be exempt from the requirements in the remaining sections of this subpart. However, an item of such equipment having a unit acquisition cost of \$1,000 or more shall be subject to § 74.136, concerning rights to require transfer, and, while subject to such a right, to the rules on replacement in § 74.138.

(c) If supplies are subject to a statute of the kind described in paragraph (a) of this section, they shall be exempt from all provisions of the remainder of this subpart which would otherwise apply.

§ 74.136 Rights to require transfer of equipment.

(a) *HEW right.* For items of equipment having a unit acquisition cost of \$1,000 or more, the granting agency shall have the right to require transfer of the equipment (including title) to the Federal Government or to an eligible non-Federal party named by the granting agency. This right will normally be exercised by HEW granting agencies only if the project or program for which the equipment was acquired is transferred from one grantee to another. The right shall be subject to the following conditions:

(1) In order for the granting agency to exercise the right, a specific notice that it is exercising the right or considering doing so must be issued no later than the 120th day after the end of HEW grant support for the project or program for which the equipment was acquired. Furthermore:

(i) If the equipment is eligible for the exemptions in § 74.135 and ceases to be needed for the project or program for which it was acquired while the project or program is still being performed by the recipient, the notice must have been received by the grantee while the equipment was still needed for that project or program.

(ii) If the equipment is not eligible for those exemptions, the notice must have been received by the grantee before other permissible disposition of the equipment took place in accordance with § 74.139.

(2) If the right is exercised, the grantee shall be entitled to be paid any reasonable, resulting shipping or storage costs incurred, plus an amount computed by multiplying the market

value of the equipment by the non-Federal share of the equipment. (See §§ 74.142 and 74.143.)

(b) *Right of parties awarding subgrants.* When a grantee awards a subgrant, it may reserve for itself a right similar to that in paragraph (a) of this section for items of equipment having a unit acquisition cost of \$1,000 or more which are acquired under that subgrant. Without the approval of the granting agency, the right may be exercised only if the project or program for which the equipment was acquired is transferred to another subgrantee and only for the purpose of transferring the equipment to the new subgrantee for continued use in the project or program.

(c) *Equipment lists.* If at any time an awarding party is considering exercising its right to require transfer of equipment, it may require the recipient to furnish it a listing of all items of equipment that are subject to the right. This will enable the awarding party to determine which items, if any, should be transferred.

§ 74.137 Use of equipment.

(a) *Basic rule.* Equipment which has not been transferred under § 74.136 shall be used by the recipient in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original project or program, the recipient shall use the equipment, if needed, in other projects or programs currently or previously sponsored by the Federal Government, in the following order of priority:

(1) Projects or programs currently or previously sponsored by the same granting agency.

(2) Projects or programs currently or previously sponsored by other Federal agencies.

(b) *Shared use.* If equipment is being used less than full time in the project or program for which it was originally acquired, the recipient shall make it available for use in other projects or programs currently or previously sponsored by the Federal Government: *Provided*, Such other use will not interfere with the work on the original project or program. First preference for such other use shall be given to other projects or programs sponsored by the same granting agency.

(c) *Use by other recipients.* When the recipient can no longer use the equipment as required by paragraph (a) of this section, it may voluntarily make the equipment available for use on projects or programs currently or previously sponsored by the Federal Government which the recipient is supporting through subgrants or through

non-Federal grants. If the recipient is a subgrantee, it may also voluntarily make the equipment available for use on projects or programs currently or previously sponsored by the Federal Government which are being conducted or supported by the grantee.

(d) *Other uses.* Unless the granting agency provides otherwise, while equipment is being used as described in the preceding paragraphs of this section, it may also be used part time for other purposes. However, use as described in those paragraphs shall be given priority over other uses.

§ 74.138 Replacement of equipment.

(a) Equipment may be exchanged for replacement equipment if needed. The replacement may take place either through trade-in or through sale and application of the proceeds to the acquisition cost of the replacement equipment. In either case, the transaction must be one which a prudent person would make in like circumstances.

(b) If an additional outlay to acquire the replacement equipment is charged as a direct cost to either Federal funds or required cost-sharing or matching under a Federal award, the replacement equipment shall be subject to whatever property requirements or exemptions are applicable to that award. If the award is a grant from HEW, the full acquisition cost of the replacement equipment shall determine which provisions of this subpart apply.

(c) For any replacement not covered by paragraph (b) of this section, the provisions of this subpart applicable to the equipment replaced shall carry over to the replacement equipment. However, none of the provisions of this subpart shall carry over if (1) the Federal share of the equipment replaced was 10 percent or less or (2) the product of that share times the amount received for trade-in or sale is \$100 or less.

§ 74.139 Disposition of equipment.

When original or replacement equipment is no longer to be used in projects or programs currently or previously sponsored by the Federal Government, disposition of the equipment shall be made as follows:

(a) *Equipment with a unit acquisition cost of less than \$1,000 and equipment with no further use value.* The equipment may be retained, sold, or otherwise disposed of, with no further obligation to the Federal Government.

(b) *All other equipment.* (1) The equipment may be retained or sold, and the Federal Government shall have a right to an amount calculated by multiplying the current market value or

the proceeds from sale by the Federal share of the equipment (see § 74.142). If part of the Federal share in the equipment came from an award under which the exemptions in § 74.135 were applicable, the amount due shall be reduced pro rata. In any case, if the equipment is sold, \$100 or 10 percent of the total sales proceeds, whichever is greater, may be deducted and retained from the amount otherwise due for selling and handling expenses.

(2) If the grantee's project or program for which or under which the equipment was acquired is still receiving grant support from the same Federal program and if the granting agency approves, the net amount due may be used for allowable costs of that project or program. Otherwise, the net amount must be remitted to the granting agency by check.

§ 74.140 Equipment management requirements.

Procedures for managing equipment (including replacement equipment) until transfer, replacement, or disposition takes place shall, as a minimum, meet the following requirements:

(a) Property records shall be maintained accurately. (Retention and access requirements for these records are explained in Subpart D of this part.) For each item of equipment, the records shall include:

(1) A description of the equipment, including manufacturer's model number, if any.

(2) An identification number, such as the manufacturer's serial number.

(3) Identification of the grant under which the recipient acquired the equipment.

(4) The information needed to calculate the Federal share of the equipment. (See § 74.142.)

(5) Acquisition date and unit acquisition cost.

(6) Location, use, and condition of the equipment and the date the information was reported.

(7) All pertinent information on the ultimate transfer, replacement, or disposition of the equipment.

(b) A physical inventory of equipment shall be taken and the results reconciled with the property records at least once every 2 years to verify the existence, current utilization, and continued need for the equipment. A statistical sampling basis is acceptable. Any differences between quantities determined by the physical inspection and those shown in the accounting records shall be investigated to determine the causes of the differences.

(c) A control system shall be in effect to insure adequate safeguards to prevent

loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall be investigated and fully documented.

(d) Adequate maintenance procedures shall be implemented to keep the equipment in good condition.

(e) Where equipment is to be sold and the Federal Government is to have a right to part or all of the proceeds, selling procedures shall be established which will provide for competition to the extent practicable and result in the highest possible return.

§ 74.141 Supplies.

(a) If supplies exceeding \$1,000 in total aggregate market value are left over upon termination or expiration of the grant or subgrant for which they were acquired and the supplies are not needed for any project or program currently or previously sponsored by the Federal Government, the grant shall be credited by an amount computed by multiplying the Federal share of the supplies times the current market value or, if the supplies are sold, the proceeds from sale. If the supplies are sold, 10 percent of the proceeds may be deducted and retained from the credit, for selling and handling expenses.

(b) For possible exemptions from this section, see § 74.135.

Federal Share of Real Property, Equipment, and Supplies

§ 74.142 Federal share of property.

Several sections of this subpart require a determination of the Federal (or non-Federal) share of real property, equipment, or supplies. In making such a determination, the following principles shall be observed:

(a) *General.* (1) Except as explained in the succeeding paragraphs of this section, the Federal share of the property shall be the same percentage as the Federal share of the acquiring party's total costs under the grant during the grant or subgrant year (or other funding period) to which the acquisition cost of the property was charged. For this purpose, "costs under the grant" means allowable costs which are either borne by the grant or counted towards satisfying a cost-sharing or matching requirement of the grant. Only costs are to be counted—not the value of third-party in-kind contributions. Moreover, if the property was acquired by a grantee that awarded subgrants, costs incurred by its subgrantees shall be included only to the extent borne by the subgrants. (For example, if a subgrantee incurred \$200,000 of project costs, of which \$150,000 was borne by the subgrant,

only the \$150,000 shall be included in the grantee's costs.)

(2) If the property is acquired by a subgrantee, the Federal share of the subgrantee's costs under the grant and hence of the property shall be calculated by multiplying the Federal share of the grantee's costs by the latter's share of the subgrantee's costs. For example, if the Federal share of a grantee's costs is 50 percent and the subgrant bears only 50 percent of a subgrantee's costs, then the Federal share of that subgrantee's costs (and of the property acquired by that subgrantee) is 25 percent.

(b) *Property acquired only partly under a grant.* (1) Sometimes only a part of the acquisition cost of an item of property is borne as a direct cost by the grant or counted as a direct cost towards a cost-sharing or matching requirement. The remainder might, for example, represent voluntary cost sharing or matching, or it might be charged to a different activity. Occasionally, the amount paid for the property is only a part of its value, and the remainder is donated as an in-kind contribution by the party that provided the property.

(2) To calculate the Federal share of such property, first determine the Federal share of the acquiring party's total costs under the grant, as explained in the paragraph (a) of this section. Then multiply that share by the percentage of the property's acquisition cost (or its market value, if the item was partly donated) which was borne as a direct cost by the grant or counted as a direct cost towards a cost-sharing or matching requirement.

(c) *Replacement equipment.* The Federal share of replacement equipment shall be calculated as follows:

(1) *Step 1.* Determine the Federal share (percentage) of the equipment replaced.

(2) *Step 2.* Determine the percentage of the replacement equipment's cost that was covered by the amount received for trade-in or the sales proceeds from the equipment replaced.

(3) *Step 3.* Multiply the step 1 percentage by the step 2 percentage.

(4) *Step 4.* If an additional outlay for the replacement equipment was charged as a direct cost either to HEW grant funds or to required cost-sharing or matching funds, calculate the Federal share attributable to that additional outlay as explained in paragraph (b)(2) of this section. Add that additional percentage to the step 3 percentage.

(d) *Institutional cost-sharing agreements.* If a grant is subject to an institutional cost-sharing agreement (see § 74.130(e)), the Federal share of property acquired under the grant shall

Appendix D

Proposal Application

STATE OF MONTANA Office of Public Instruction Ed Argenbright, Superintendent Helena, MT 59620	PROPOSAL FOR DISADVANTAGED/HANDICAPPED VOCATIONAL EDUCATION PROGRAM	Project No.
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Directions:

- Two copies of this proposal should be prepared by the administrative and instructional staff with the advice of the local advisory committee and should relate to your Local Plan for Vocational Education.
- Submit TWO copies including an abstract of the proposal to the Assistant Superintendent for Vocational Education Services, Office of Public Instruction, Helena, 59620.

Dist. #	<input type="checkbox"/> Vo-Tech <input type="checkbox"/> High School <input type="checkbox"/> Other	County	City	ZIP Code	School Name
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TYPE OF PROGRAM:

☐ Disadvantaged/Handicapped
☐ Cooperative

LEVEL OF PROGRAM:

☐ Secondary
☐ Postsecondary
☐ Adult

PROGRAM AREAS:

☐ Agriculture
☐ Business and Office
☐ Consumer Homemaking
☐ Distributive/Marketing Ed
☐ Health Occupations Ed

☐ Industrial Arts
☐ Trades and Industry
☐ Wage Earning Home Economics
☐ Other (specify)

I. TITLE PAGE

The title page for the proposal will contain the information listed below.

Project Title: (The title should be concise, descriptive and as specific as possible. Avoid technical terms that are obscure.)

Applicant Organization: (Name and mailing address of applicant agency or organization.)

Submitted by: (Name and position of the authorized official submitting application. If the application is submitted jointly by two or more agencies, authorization by each agency is required.)

Telephone Number: (Telephone number of official submitting the application.)

Project Director: (Name, position and mailing address of the project director if different from person submitting the application.)

Federal Funds Requested: \$ _____

Local Matching Funds: \$ _____

Duration: (Proposed beginning and ending dates. NOTE: Proposals should be planned to complete activities inclusive of a final report and expenditure report by August 31.)

Background Data

1. State whether this or a similar proposal was previously submitted to this or another agency. If so, when and to whom.
2. State whether this is a continuation or addition to a project previously or currently supported by this or another agency. If so, identify the original project.
3. State the names and titles of all Office of Public Instruction staff members previously contacted in connection with the development of this proposal. If none, so state.

II. Body of the Proposal

a. Problem

CLEARLY and CONCISELY identify the problem area(s) toward which the project is directed as it relates to enabling Special Vocational Needs students to successfully complete training resulting in employment or advancement to more technical vocational training.

b. Objectives

Describe the general objective of this project and list in numerical order the SPECIFIC objectives as they relate to the problem area(s) discussed above. The objectives must be SHARPLY DEFINED, CLEARLY STATED, and capable of being ATTAINED and MEASURED by the proposed procedures.

c. Procedures

Describe in numerical order the procedures to be used to achieve each objective of the proposed project. The procedures should relate to all, or any combination of (a) instructional services, including course outline, (b) supportive services, (c) facilities and equipment (d) recruitment and enrollment (e) participant selection criteria and (f) job placement and follow-up.

d. Time Schedule

In chronological order, indicate the approximate length of time required for each aspect of the project and show relationships among actions, events and products, together with schedule completion dates. A network analysis chart (PERT or other type) should be included. Minimum student performance/proficiency standards for completion of the program should also be included, as well as the total time requirement for the program.

e. Facilities and Equipment

Describe the location, description and adequacy of facilities and equipment to be utilized for this program. Describe any special equipment, physical facilities and similar advantages available to the applicant agency which would aid in the conduct of the program.

f. Guidance and Job Placement

Where applicable, describe provisions to assure adequate vocational guidance including any appropriate vocational assessment. What job placement services will be provided?

g. Evaluation

Outline the evaluation plan which is to be carried out in order to: (a) determine the extent to which the objectives of the project have been accomplished, (b) determine what factors either enabled or precluded the accomplishment of these objectives, and (c) promote the inclusion of the successful aspects of the program into ongoing programs supported with funds other than those provided under this project. The THIRD-PARTY EVALUATION must be completed by the end of the fiscal year and a copy sent to the Department of Vocational Education Services. Funding for this evaluation is provided for in budget line items, consultant fees, consultant travel. Third-party evaluators MUST be authorized and approved by the Department of Vocational Education Services, Office of Public Instruction.

h. Coordination with Other Programs

Describe the coordination of this program with other VOCATIONAL EDUCATION programs, SPECIAL EDUCATION programs, Vocational Rehabilitation programs of the Montana Department of Social and Rehabilitation Service programs. Describe how the activities proposed in the application relate to manpower (JTPA) programs conducted in the service delivery area established under the Training Partnership. In compliance with 94-482, Section 104.803, describe the method of identification of students enrolled in non-profit private schools in the area served by the local education agency. Describe the manner in which identified students of a non-profit private school may participate in the proposed program.

i. Advisory Committee

Provide a list of the members of the advisory committee for this program, including name, occupation, home address, gender, and telephone number. If this advisory committee is the same as listed in the Local Plan, so state. Describe how the advisory committee and other groups (if applicable) are used to assist the school in determining the NEED and RELEVANCY of this program.

j. Participants

1. Estimate the number of students to participate in this program this year. with categories of disadvantage and/or handicap.
2. What percent is this of your total enrollment?

DAILY ATTENDANCE RECORDS MUST BE MAINTAINED AT THE SITE OF INSTRUCTION.

k. Personnel

Provide the following information regarding each professional person who will be participating in this project (such as project director, instructor, teacher aide, etc.).

1) Project Staff

1. Name
2. Vocational or Special Education qualifications
3. Duties for this project
4. Proposed time commitment to this project (percent of total time)
5. Proposed time commitment to other projects - specify
6. Complete Authorization of Vocational Education Personnel (Form VZ1182)

- 2) The use of project consultants MUST have prior approval of the Department of Vocational Education Services, Office of Public Instruction. Narrative must explain:
1. Rationale of the need for consultative assistance
 2. Duties of consultants
 3. Time commitment to the project
 4. Qualifications of the consultants

1. Board or Other Governing Agency Commitment

Attach a copy of an official policy resolution passed by the board of trustees of the participating local educational agency or the governing board of other agencies affirming support of this program.

III. Assurances

1. Attach a statement of intent providing assurance that the proposed program, if successful, will continue after Federal Funding has ceased.
2. Describe procedures for assuring that handicapped programs have been planned and cooreinated with the state plan filed under the Education of the Handicapped Act, (P.L. 94-142).
3. Describe procedures to assure the elimination of sex bias and sex role stereotyping from handicapped and disadvantaged programs.

IV. Estimated Budget

1. Use the forms provided to submit an estimated budget for the program. A brief explanation of specific budget items is listed on the Budget Explanation Sheet (pg. 6) on the reverse side of the Estimated Budget.
2. Matching Rationale - The procedure for determining the matching rationale is explained in the Rationale for Match (pg. 7).

V. Authorization

Application is hereby made for vocational education funds available under Title II-Vocational Education of the Education Amendments of 1976 (P.L. 94-482).

(Signed)

District Superintendent

Date

Chairperson, Board of Trustees

Date

Project Director

Date

RATIONALE FOR MATCH
(Narrative Form)

This narrative must include an explanation of the funds to be expended by the applicant which will provide the required 50/50 match. These approved matching expenditures are itemized on the reverse side of the estimated budget page. For example, to determine the amount of match to be provided by item 0212 Instruction (i.e. Teacher salaries) the total number of periods per day may be divided by the number of periods this teacher devotes to teaching a Special Needs class. If a teacher teaches Special Needs classes two periods of a 7-period day, then 2/7 of that teacher's salary may be applied towards matching.

~~Round~~ Round off figures to nearest dollar.

On instructor's salaries line show only the salary of instructors applicable to this project.

Budget Items	A Total Amount of Fed. Funds Requested	B Matching Funds	OPI USE ONLY Budget approved for reimbursement
ADMINISTRATION			
Administrative salaries			
Other expenses			
TOTAL ADMINISTRATION			
INSTRUCTION			
Supervisors' salaries			
Instructors' salaries			
Clerical salaries			
Instructional supplies			
Instructional minor equip. *			
Other supervisory expenses			
Other instructional expenses			
Instructional travel expense			
Consultants' fees			
Consultants' travel			
Other consultants' expenses			
TOTAL INSTRUCTION			
SUPPORTIVE SERVICES			
Guidance salaries			
Clerical salaries			
Guidance travel expenses			
Other guidance expenses			
TOTAL SUPPORTIVE SERVICES			
MAINTENANCE OF PLANT			
Inst. equip. maint. & repair			
TOTAL MAINTENANCE OF PLANT			
OTHER CURRENT CHARGES			
Social Security			
Teachers' retirement			
Public employees' retirement			
Unemployment compensation			
Rental of lands & buildings			
Insurance			
Other Expenses (specify)			
TOTAL OTHER CURRENT CHARGES			
CAPITAL OUTLAY			
Instructional major equip. **			
TOTAL CAPITAL OUTLAY			
GRAND TOTAL			
PROJECT GRAND TOTAL (Columns A + B)			

*Expenditures for all instructional equipment having a unit cost of less than \$300.

** Expenditures for all instructional equipment having a unit cost of \$300 or more.

An itemized list of Major Instructional Equipment should be included on page .

BUDGET EXPLANATION SHEET

If the following budget line items have been included on the estimated budget sheet, page , a brief explanatory narrative should be included on a separate page. Refer to the Montana School Finance and Statistics Manual.

- : Administrative salaries¹ - Include the portion (%) of salary devoted to administering this program and identify by position the individual(s) involved in the administration of the project.
- : Supervisors' salaries - Include the portion (%) of salary devoted to supervising this program and identify by position the individual(s) involved in this project. An explanation of these individual's duties as related to the project will be necessary. Timesheets are required for audit purposes.
- : Instructors' salaries - Include the portion (%) of salary devoted to the program. This should reflect the amount of time or periods per day spent in instruction and preparation for the project. Timesheets are required for audit purposes.
- : Instructional travel expenses - Explain why the travel is necessary and who will be involved (instructors and/or students). Student per diem is not an allowable expense.
- : Consultants' fees - Specify rate of pay, travel, per diem for each consultant.
- : Guidance salaries - Include the portion (%) of salary devoted to the guidance of the students enrolled in this proposed program. Timesheets are required for audit purposes.
- : Guidance travel expenses - Explain the reason of the travel involved and amount of travel.
- : Rental of lands and buildings - Provide a rationale for rental of lands and buildings. Include a cost breakdown of the rental.
- : Other expenses - Specify any expenses that are not included in budget line items of the estimated budget which are of an unusual nature but are essential to the success of the proposal.

FUNDING POLICIES FOR DISADVANTAGED/HANDICAPPED/SPECIAL DISADVANTAGED PROGRAMS

Matching funds may be any approved expenditure from state or local sources that a district may use for a specific program. The following illustrate approved expenditures a district or agency may use for matching Federal monies: (see also April 3, 1980 Federal Register pp. 22598-22600)

Salaries or portion of:

Administration	Instruction
Janitorial	Maintenance
Clerical for Administration	Clerical for Instructors
Support Services, such as:	Supplies
1. Guidance	Heat
2. Health	Electricity, Water
3. Psychologist	Postage and Printing

¹Partial salaries charged to a project must be substantiated by local timesheets for audit purposes. This budget item may be used only for state and local match. No federal funds are permitted for local administration expenditures.

List all major instructional equipment to be purchased having a unit cost of \$300 or more.

Name of Equipment	Description (type, make, size, model, etc.)	Quantity	Total Cost
			\$
Total			\$

ITEMIZED LIST OF MINOR INSTRUCTIONAL EQUIPMENT

List all minor instructional equipment to be purchased having a unit cost of less than \$300.

[illegible]

ATTACH AN ABSTRACT OF YOUR PROPOSAL.
USE THE SAMPLE BELOW AS YOUR GUIDE.

ABSTRACT

Title: Introduction to Tool Technology for the
Mentally Handicapped

Applicant
Organization: Sagebrush High School
Sagebrush Flats, Montana

Project Director: John Doe

Total Federal
Funds Requested: \$5,280

Objectives:

1. To provide hands-on training in the safe use and care of common hand tools.
2. To provide exposure to different tools and tool skills.
3. To provide vocational readiness and to enter prevocational training or mainstreaming into regular vocational classrooms.

Procedures: Through the use of audio-visual materials, film cartridge consoles, the students will work with common hand tools. Each tool has a structured step-by-step simulation to provide hands-on experiences. Each student will complete a pretest and post test. The students will complete a work-sheet for each of the 15 units.

Expected Outcomes: Upon completion of the course, the students will have sufficient knowledge and manipulative skills in the use of common hand tools to enter the prescribed prevocational or vocational training.

